

Facility Name & ID Number Highland Park Health Care# 0032854 Report Period Beginning: 01/01/04 Ending: 12/31/04

III. STATISTICAL DATA

A. Licensure/certification level(s) of care; enter number of beds/bed days,
(must agree with license). Date of change in licensed beds _____

	1	2	3	4	
	Beds at Beginning of Report Period	Licensure Level of Care	Beds at End of Report Period	Licensed Bed Days During Report Period	
1	<u>82</u>	Skilled (SNF)	<u>82</u>	<u>30,012</u>	1
2		Skilled Pediatric (SNF/PED)			2
3	<u>13</u>	Intermediate (ICF)	<u>13</u>	<u>4,758</u>	3
4		Intermediate/DD			4
5		Sheltered Care (SC)			5
6		ICF/DD 16 or Less			6
7	<u>95</u>	TOTALS	<u>95</u>	<u>34,770</u>	7

B. Census-For the entire report period.

	1	2	3	4	5	
	Level of Care	Patient Days by Level of Care and Primary Source of Payment				
		Public Aid Recipient	Private Pay	Other	Total	
8	SNF	<u>4,055</u>	<u>1,821</u>	<u>1,147</u>	<u>7,023</u>	8
9	SNF/PED					9
10	ICF	<u>16,219</u>	<u>7,282</u>	<u>689</u>	<u>24,190</u>	10
11	ICF/DD					11
12	SC					12
13	DD 16 OR LESS					13
14	TOTALS	<u>20,274</u>	<u>9,103</u>	<u>1,836</u>	<u>31,213</u>	14

C. Percent Occupancy. (Column 5, line 14 divided by total licensed
bed days on line 7, column 4.) 89.77%

D. How many bed-hold days during this year were paid by Public Aid?

None (Do not include bed-hold days in Section B.)E. List all services provided by your facility for non-patients.
(E.g., day care, "meals on wheels", outpatient therapy)None

F. Does the facility maintain a daily midnight census?

YesG. Do pages 3 & 4 include expenses for services or
investments not directly related to patient care?YES ☐ NO ☒

H. Does the BALANCE SHEET (page 17) reflect any non-care assets?

YES ☐ NO ☒

I. On what date did you start providing long term care at this location?

Date started 10/1/87

J. Was the facility purchased or leased after January 1, 1978?

YES ☒ Date 9/1/87 NO ☐

K. Was the facility certified for Medicare during the reporting year?

YES ☒ NO ☐ If YES, enter number
of beds certified 14 and days of care provided 1,147Medicare Intermediary AdminaStar Federal

IV. ACCOUNTING BASIS

ACCRUAL ☒ MODIFIED CASH* ☐ CASH* ☐Is your fiscal year identical to your tax year? YES ☒ NO ☐Tax Year: 12/31/04 Fiscal Year: 12/31/04

* All facilities other than governmental must report on the accrual basis.

SEE ACCOUNTANTS' COMPILATION REPORT

STATE OF ILLINOIS

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Facility Name & ID Number Highland Park Health Care # 0032854 Report Period Beginning: 01/01/04 Ending: 12/31/04

V. COST CENTER EXPENSES (throughout the report, please round to the nearest dollar)

	Operating Expenses	Costs Per General Ledger				Reclass- ification 5	Reclassified Total 6	Adjust- ments 7	Adjusted Total 8	FOR OHF USE ONLY	
		Salary/Wage 1	Supplies 2	Other 3	Total 4					9	10
	A. General Services										
1	Dietary	159,881	18,335	7,800	186,016		186,016	(98)	185,918		1
2	Food Purchase		167,294		167,294	(24,870)	142,424	(485)	141,939		2
3	Housekeeping	84,531	13,272		97,803		97,803	395	98,198		3
4	Laundry	48,154	14,363		62,517		62,517		62,517		4
5	Heat and Other Utilities			60,277	60,277		60,277	1,160	61,437		5
6	Maintenance	32,314	3,292	56,189	91,795		91,795	(1,686)	90,109		6
7	Other (specify):*							2,814	2,814		7
8	TOTAL General Services	324,880	216,556	124,266	665,702	(24,870)	640,832	2,100	642,932		8
	B. Health Care and Programs										
9	Medical Director			3,600	3,600		3,600		3,600		9
10	Nursing and Medical Records	1,132,048	54,897	83,224	1,270,169		1,270,169	879	1,271,048		10
10a	Therapy	92,264		1,668	93,932		93,932		93,932		10a
11	Activities	64,002	2,111	1,759	67,872		67,872		67,872		11
12	Social Services	25,302		2,158	27,460		27,460		27,460		12
13	Nurse Aide Training										13
14	Program Transportation										14
15	Other (specify):*							1,550	1,550		15
16	TOTAL Health Care and Programs	1,313,616	57,008	92,409	1,463,033		1,463,033	2,429	1,465,462		16
	C. General Administration										
17	Administrative	57,002		4,320	61,322		61,322	31,823	93,145		17
18	Directors Fees										18
19	Professional Services			81,425	81,425	(67)	81,358	(55,745)	25,613		19
20	Dues, Fees, Subscriptions & Promotions			31,797	31,797		31,797	(20,547)	11,250		20
21	Clerical & General Office Expenses	65,171	15,314	22,377	102,862		102,862	27,492	130,354		21
22	Employee Benefits & Payroll Taxes			253,928	253,928	24,870	278,798	(361)	278,437		22
23	Inservice Training & Education										23
24	Travel and Seminar			3,650	3,650		3,650	239	3,889		24
25	Other Admin. Staff Transportation							1,320	1,320		25
26	Insurance-Prop.Liab.Malpractice			71,680	71,680		71,680	557	72,237		26
27	Other (specify):*							11,214	11,214		27
28	TOTAL General Administration	122,173	15,314	469,177	606,664	24,803	631,467	(4,008)	627,459		28
29	TOTAL Operating Expense (sum of lines 8, 16 & 28)	1,760,669	288,878	685,852	2,735,399	(67)	2,735,332	520	2,735,852		29

*Attach a schedule if more than one type of cost is included on this line, or if the total exceeds \$1000.

SEE ACCOUNTANTS' COMPILATION REPORT

NOTE: Include a separate schedule detailing the reclassifications made in column 5. Be sure to include a detailed explanation of each reclassification.

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Facility Name & ID Number Highland Park Health Care

#0032854

Report Period Beginning:

01/01/04

Ending:

12/31/04

V. COST CENTER EXPENSES (continued)

	Capital Expense	Cost Per General Ledger				Reclass- ification 5	Reclassified Total 6	Adjust- ments 7	Adjusted Total 8	FOR OHF USE ONLY		
		Salary/Wage 1	Supplies 2	Other 3	Total 4					9	10	
	D. Ownership											
30	Depreciation			24,369	24,369		24,369	147,562	171,931			30
31	Amortization of Pre-Op. & Org.											31
32	Interest			8,223	8,223		8,223	126,062	134,285			32
33	Real Estate Taxes			43,967	43,967	67	44,034	3,180	47,214			33
34	Rent-Facility & Grounds			228,000	228,000		228,000	(228,000)				34
35	Rent-Equipment & Vehicles			4,382	4,382		4,382	2,038	6,420			35
36	Other (specify):*							2,480	2,480			36
37	TOTAL Ownership			308,941	308,941	67	309,008	53,322	362,330			37
	Ancillary Expense											
	E. Special Cost Centers											
38	Medically Necessary Transportation											38
39	Ancillary Service Centers		32,898	72,919	105,817		105,817		105,817			39
40	Barber and Beauty Shops											40
41	Coffee and Gift Shops											41
42	Provider Participation Fee			52,156	52,156		52,156		52,156			42
43	Other (specify):*											43
44	TOTAL Special Cost Centers		32,898	125,075	157,973		157,973		157,973			44
45	GRAND TOTAL COST (sum of lines 29, 37 & 44)	1,760,669	321,776	1,119,868	3,202,313		3,202,313	53,842	3,256,155			45

*Attach a schedule if more than one type of cost is included on this line, or if the total exceeds \$1000.

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Highland Park Health Care

0032854

Report Period Beginning: 01/01/04

Ending: 12/31/04

VI. ADJUSTMENT DETAIL

A. The expenses indicated below are non-allowable and should be adjusted out of Schedule V, pages 3 or 4 via column 7.

In column 2 below, reference the line on which the particular cost was included. (See instructions.)

	NON-ALLOWABLE EXPENSES	1 Amount	2 Refer- ence	3 OHF USE ONLY	
1	Day Care	\$		\$	1
2	Other Care for Outpatients				2
3	Governmental Sponsored Special Programs				3
4	Non-Patient Meals				4
5	Telephone, TV & Radio in Resident Rooms				5
6	Rented Facility Space				6
7	Sale of Supplies to Non-Patients				7
8	Laundry for Non-Patients				8
9	Non-Straightline Depreciation	96,008	30		9
10	Interest and Other Investment Income				10
11	Discounts, Allowances, Rebates & Refunds				11
12	Non-Working Officer's or Owner's Salary				12
13	Sales Tax	(485)	02		13
14	Non-Care Related Interest				14
15	Non-Care Related Owner's Transactions				15
16	Personal Expenses (Including Transportation)				16
17	Non-Care Related Fees				17
18	Fines and Penalties				18
19	Entertainment				19
20	Contributions	(250)	20		20
21	Owner or Key-Man Insurance				21
22	Special Legal Fees & Legal Retainers				22
23	Malpractice Insurance for Individuals				23
24	Bad Debt	(12,373)	21		24
25	Fund Raising, Advertising and Promotional	(3,349)	20		25
26	Income Taxes and Illinois Personal Property Replacement Tax	(1,000)	21		26
27	Nurse Aide Training for Non-Employees				27
28	Yellow Page Advertising	(13,464)	20		28
29	Other-Attach Schedule	(11,139)			29
30	SUBTOTAL (A): (Sum of lines 1-29)	\$ 53,948		\$	30

OHF USE ONLY						
48		49	50	51	52	

B. If there are expenses experienced by the facility which do not appear in the general ledger, they should be entered below.(See instructions.)

		1 Amount	2 Reference	
31	Non-Paid Workers-Attach Schedule*	\$		31
32	Donated Goods-Attach Schedule*			32
	Amortization of Organization &			
33	Pre-Operating Expense			33
	Adjustments for Related Organization			
34	Costs (Schedule VII)	(106)		34
35	Other- Attach Schedule			35
36	SUBTOTAL (B): (sum of lines 31-35)	\$ (106)		36
	(sum of SUBTOTALS			
37	TOTAL ADJUSTMENTS (A) and (B))	\$ 53,842		37

*These costs are only allowable if they are necessary to meet minimum licensing standards. Attach a schedule detailing the items included on these lines.

C. Are the following expenses included in Sections A to D of pages 3 and 4? If so, they should be reclassified into Section E. Please reference the line on which they appear before reclassification. (See instructions.)

		1 Yes	2 No	3 Amount	4 Reference	
38	Medically Necessary Transport.			\$		38
39						39
40	Gift and Coffee Shops					40
41	Barber and Beauty Shops					41
42	Laboratory and Radiology					42
43	Prescription Drugs					43
44	Exceptional Care Program					44
45	Other-Attach Schedule					45
46	Other-Attach Schedule					46
47	TOTAL (C): (sum of lines 38-46)			\$		47

SEE ACCOUNTANTS' COMPILATION REPORT

STATE OF ILLINOIS			Page 5A
Highland Park Health Care			
ID# 0032854			
Report Period Beginning:	01/01/04		
Ending:	12/31/04		
NON-ALLOWABLE EXPENSES			Sch. V Line
	Amount	Reference	
1 Veterans Expense - Pharmacy	\$ (302)	10	1
2 Travel Fees	(250)	20	2
3 Bldg Co - Filing Fees	(250)	23	3
4 Bldg Co - Professional Fees	(2,625)	19	4
5 Legal - Out of Period	(1,425)	19	5
6 C/OPF Dues	(1,470)	20	6
7 Civil Money Penalty	(1,903)	20	7
8 Capitalized E&M	(2,749)	6	8
9 Legal - Collections	(05)	19	9
10			10
11			11
12			12
13			13
14			14
15			15
16			16
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18			18
19			19
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94			94
95			95
96			96
97			97
98			98
99			99
100			100
101 Total	(11,139)		101

STATE OF ILLINOIS

Summary A

Facility Name & ID Number Highland Park Health Care# 0032854

Report Period Beginning:

01/01/04

Ending:

12/31/04

SUMMARY OF PAGES 5, 5A, 6, 6A, 6B, 6C, 6D, 6E, 6F, 6G, 6H AND 6I

	Operating Expenses	PAGES 5 & 5A	PAGE 6	PAGE 6A	PAGE 6B	PAGE 6C	PAGE 6D	PAGE 6E	PAGE 6F	PAGE 6G	PAGE 6H	PAGE 6I	SUMMARY TOTALS (to Sch V, col.7)	
	A. General Services													
1	Dietary					2,951	(3,049)						(98)	1
2	Food Purchase	(485)											(485)	2
3	Housekeeping			395									395	3
4	Laundry													4
5	Heat and Other Utilities			517	643								1,160	5
6	Maintenance	(2,749)		376	2,924		(1,257)		(980)				(1,686)	6
7	Other (specify):*				436	618	1,760						2,814	7
8	TOTAL General Services	(3,234)		1,288	4,003	3,569	(2,546)		(980)				2,100	8
	B. Health Care and Programs													
9	Medical Director													9
10	Nursing and Medical Records	(302)			8,184				(7,003)				879	10
10a	Therapy													10a
11	Activities													11
12	Social Services													12
13	Nurse Aide Training													13
14	Program Transportation													14
15	Other (specify):*				1,550								1,550	15
16	TOTAL Health Care and Programs	(302)			9,734				(7,003)				2,429	16
	C. General Administration													
17	Administrative			10,139	4,380	21,624	(4,320)						31,823	17
18	Directors Fees													18
19	Professional Services	(4,135)	2,625	(60,681)	149	6,297							(55,745)	19
20	Fees, Subscriptions & Promotions	(20,766)		124	95								(20,547)	20
21	Clerical & General Office Expenses	(13,623)	250	34,978	5,887								27,492	21
22	Employee Benefits & Payroll Taxes							(361)					(361)	22
23	Inservice Training & Education													23
24	Travel and Seminar			99	140								239	24
25	Other Admin. Staff Transportation			341	979								1,320	25
26	Insurance-Prop.Liab.Malpractice			247	310								557	26
27	Other (specify):*			5,993	1,827	3,394							11,214	27
28	TOTAL General Administration	(38,524)	2,875	(8,760)	13,767	31,315	(4,320)	(361)					(4,008)	28
29	TOTAL Operating Expense (sum of lines 8,16 & 28)	(42,060)	2,875	(7,472)	27,504	34,884	(6,866)	(361)	(7,984)				520	29

STATE OF ILLINOIS

Summary B

Facility Name & ID Number Highland Park Health Care# 0032854

Report Period Beginning:

01/01/04

Ending:

12/31/04

SUMMARY OF PAGES 5, 5A, 6, 6A, 6B, 6C, 6D, 6E, 6F, 6G, 6H AND 6I

	Capital Expense	PAGES 5 & 5A	PAGE 6	PAGE 6A	PAGE 6B	PAGE 6C	PAGE 6D	PAGE 6E	PAGE 6F	PAGE 6G	PAGE 6H	PAGE 6I	SUMMARY TOTALS (to Sch V, col.7)	
	D. Ownership													
30	Depreciation	96,008	49,097	1,222	1,235								147,562	30
31	Amortization of Pre-Op. & Org.													31
32	Interest		125,428	221	413								126,062	32
33	Real Estate Taxes			1,331	1,849								3,180	33
34	Rent-Facility & Grounds		(228,000)										(228,000)	34
35	Rent-Equipment & Vehicles			1,284	754								2,038	35
36	Other (specify):*		2,480										2,480	36
37	TOTAL Ownership	96,008	(50,995)	4,058	4,251								53,322	37
	Ancillary Expense													
	E. Special Cost Centers													
38	Medically Necessary Transportation													38
39	Ancillary Service Centers													39
40	Barber and Beauty Shops													40
41	Coffee and Gift Shops													41
42	Provider Participation Fee													42
43	Other (specify):*													43
44	TOTAL Special Cost Centers													44
45	GRAND TOTAL COST (sum of lines 29, 37 & 44)	53,948	(48,120)	(3,414)	31,755	34,884	(6,866)	(361)	(7,984)				53,842	45

Facility Name & ID Number Highland Park Health Care

0032854

Report Period Beginning:

01/01/04

Ending:

12/31/04

VII. RELATED PARTIES

A. Enter below the names of ALL owners and related organizations (parties) as defined in the instructions. Attach an additional schedule if necessary.

1 OWNERS		2 RELATED NURSING HOMES		3 OTHER RELATED BUSINESS ENTITIES		
Name	Ownership %	Name	City	Name	City	Type of Business
See Attached		See Attached		See Attached		
				Highland Park LLC		Building Company

B. Are any costs included in this report which are a result of transactions with related organizations? This includes rent, management fees, purchase of supplies, and so forth. ☒ YES ☐ NO

If yes, costs incurred as a result of transactions with related organizations must be fully itemized in accordance with the instructions for determining costs as specified for this form.

1	2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:
Schedule V	Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)
1	V	34 Rent	\$ 228,000	Highland Park LLC	100.00%	\$	(228,000)
2	V	36 Amortization		Highland Park LLC		2,480	2,480
3	V	30 Depreciation		Highland Park LLC		49,097	49,097
4	V	21 Filing Fees		Highland Park LLC		250	250
5	V	32 Interest		Highland Park LLC		125,428	125,428
6	V	19 Professional Fees		Highland Park LLC		2,625	2,625
7	V						
8	V						
9	V						
10	V						
11	V						
12	V						
13	V						
14	Total		\$ 228,000			\$ 179,880	\$ * (48,120)

* Total must agree with the amount recorded on line 34 of Schedule VI.

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Highland Park Health Care

0032854

Report Period Beginning: 01/01/04

Ending: 12/31/04

VII. RELATED PARTIES (continued)

B. Are any costs included in this report which are a result of transactions with related organizations? This includes rent, management fees, purchase of supplies, and so forth. ☒ YES ☐ NO

If yes, costs incurred as a result of transactions with related organizations must be fully itemized in accordance with the instructions for determining costs as specified for this form.

1	2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:
Schedule V	Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)
15	V	3 HOUSEKEEPING	\$	PREFERRED BOOKKEEPING	100.00%	\$ 395	\$ 395
16	V	5 UTILITIES		PREFERRED BOOKKEEPING	100.00%	517	517
17	V	6 REPAIRS AND MAINT.		PREFERRED BOOKKEEPING	100.00%	376	376
18	V	17 ADMIN. FINANCIAL SAL.		PREFERRED BOOKKEEPING	100.00%	10,139	10,139
19	V	19 PROFESSIONAL FEES		PREFERRED BOOKKEEPING	100.00%	819	819
20	V	20 DUES,SUBSCRIPTIONS		PREFERRED BOOKKEEPING	100.00%	124	124
21	V	21 CLERICAL		PREFERRED BOOKKEEPING	100.00%	34,978	34,978
22	V	24 SEMINARS		PREFERRED BOOKKEEPING	100.00%	99	99
23	V	25 ADMIN. STAFF TRAVEL		PREFERRED BOOKKEEPING	100.00%	341	341
24	V	26 INSURANCE		PREFERRED BOOKKEEPING	100.00%	247	247
25	V	27 EMPLOYEE BENEFITS		PREFERRED BOOKKEEPING	100.00%	5,993	5,993
26	V	30 DEPRECIATION		PREFERRED BOOKKEEPING	100.00%	1,222	1,222
27	V	32 INTEREST		PREFERRED BOOKKEEPING	100.00%	221	221
28	V	33 REAL ESTATE TAXES		PREFERRED BOOKKEEPING	100.00%	1,331	1,331
29	V	35 EQUIPMENT RENTAL		PREFERRED BOOKKEEPING	100.00%	1,284	1,284
30	V						
31	V						
32	V	19 ACCOUNT/BOOKKEEPING	61,500	PREFERRED BOOKKEEPING	100.00%		(61,500)
33	V	19 COMPUTER	2,280	PREFERRED BOOKKEEPING	100.00%	2,280	
34	V						
35	V						
36	V						
37	V						
38	V						
39	Total		\$ 63,780			\$ 60,366	\$ * (3,414)

* Total must agree with the amount recorded on line 34 of Schedule VI.

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Highland Park Health Care

0032854

Report Period Beginning: 01/01/04

Ending: 12/31/04

VII. RELATED PARTIES (continued)

B. Are any costs included in this report which are a result of transactions with related organizations? This includes rent, management fees, purchase of supplies, and so forth. ☒ YES ☐ NO

If yes, costs incurred as a result of transactions with related organizations must be fully itemized in accordance with the instructions for determining costs as specified for this form.

1	2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:
Schedule V	Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)
15	V	5 UTILITIES	\$	S.I.R. MANAGEMENT, INC.	100.00%	\$ 643	\$ 643
16	V	6 REPAIRS AND MAINT.		S.I.R. MANAGEMENT, INC.	100.00%	2,924	2,924
17	V	7 EMP. BEN.-GEN. SERV.		S.I.R. MANAGEMENT, INC.	100.00%	436	436
18	V	10 NURSING		S.I.R. MANAGEMENT, INC.	100.00%	8,184	8,184
19	V	15 EMP. BEN.-H.C.		S.I.R. MANAGEMENT, INC.	100.00%	1,550	1,550
20	V	17 ADMINISTRATIVE		S.I.R. MANAGEMENT, INC.	100.00%	4,380	4,380
21	V	19 PROFESSIONAL FEES		S.I.R. MANAGEMENT, INC.	100.00%	149	149
22	V	20 FEES,SUBSCRIPTIONS		S.I.R. MANAGEMENT, INC.	100.00%	95	95
23	V	21 CLERICAL & GENERAL		S.I.R. MANAGEMENT, INC.	100.00%	5,887	5,887
24	V	24 EDUCATION & SEMINAR		S.I.R. MANAGEMENT, INC.	100.00%	140	140
25	V	25 OTHER ADMIN. STAFF TRANS.		S.I.R. MANAGEMENT, INC.	100.00%	979	979
26	V	26 INSURANCE		S.I.R. MANAGEMENT, INC.	100.00%	310	310
27	V	27 EMP. BEN.-GEN. ADMIN.		S.I.R. MANAGEMENT, INC.	100.00%	1,827	1,827
28	V	30 DEPRECIATION		S.I.R. MANAGEMENT, INC.	100.00%	1,235	1,235
29	V	32 INTEREST		S.I.R. MANAGEMENT, INC.	100.00%	413	413
30	V	33 REAL ESTATE TAXES		S.I.R. MANAGEMENT, INC.	100.00%	1,849	1,849
31	V	35 EQUIPMENT RENTAL		S.I.R. MANAGEMENT, INC.	100.00%	754	754
32	V						
33	V	39 LEASED EQUIPMENT		S.I.R. MANAGEMENT, INC.	100.00%		
34	V	30 DEPRECIATION		S.I.R. MANAGEMENT, INC.	100.00%		
35	V	32 INTEREST		S.I.R. MANAGEMENT, INC.	100.00%		
36	V						
37	V						
38	V						
39	Total		\$			\$ 31,755	\$ * 31,755

* Total must agree with the amount recorded on line 34 of Schedule VI.

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Highland Park Health Care

0032854

Report Period Beginning: 01/01/04

Ending: 12/31/04

VII. RELATED PARTIES (continued)

B. Are any costs included in this report which are a result of transactions with related organizations? This includes rent, management fees, purchase of supplies, and so forth. ☒ YES ☐ NO

If yes, costs incurred as a result of transactions with related organizations must be fully itemized in accordance with the instructions for determining costs as specified for this form.

1	2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:
Schedule V	Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)
15	V	1 DIETARY SALARIES	\$	S.I.R. MANAGEMENT, INC.	100.00%	\$ 2,951	\$ 2,951
16	V	7 EMP. BEN.-DIETARY		S.I.R. MANAGEMENT, INC.	100.00%	618	618
17	V	17 ADMIN./LEGAL SALARIES		S.I.R. MANAGEMENT, INC.	100.00%	21,624	21,624
18	V	19 FINANCIAL CONSULTANT		S.I.R. MANAGEMENT, INC.	100.00%	6,297	6,297
19	V	27 EMP. BEN.-ADMINISTRATIVE		S.I.R. MANAGEMENT, INC.	100.00%	3,394	3,394
20	V						
21	V	17 ADMIN. SALARY-B. BARRISH		S.I.R. MANAGEMENT, INC.	100.00%		
22	V	6 REPAIRS & MAINT.-B. BARRISH		S.I.R. MANAGEMENT, INC.	100.00%		
23	V	21 CLERICAL & GEN.-B. BARRISH		S.I.R. MANAGEMENT, INC.	100.00%		
24	V	26 AUTO INSURANCE-B. BARRISH		S.I.R. MANAGEMENT, INC.	100.00%		
25	V	27 EMP. BENEFITS-B. BARRISH		S.I.R. MANAGEMENT, INC.	100.00%		
26	V	35 AUTO LEASE-B. BARRISH		S.I.R. MANAGEMENT, INC.	100.00%		
27	V						
28	V	17 ADMIN. SALARY-M. GIANNINI		S.I.R. MANAGEMENT, INC.	100.00%		
29	V	21 CLERICAL & GEN.-M. GIANNINI		S.I.R. MANAGEMENT, INC.	100.00%		
30	V	26 AUTO INSURANCE-M. GIANNINI		S.I.R. MANAGEMENT, INC.	100.00%		
31	V	27 EMP. BENEFITS-M. GIANNINI		S.I.R. MANAGEMENT, INC.	100.00%		
32	V	35 AUTO LEASE-M. GIANNINI		S.I.R. MANAGEMENT, INC.	100.00%		
33	V						
34	V						
35	V						
36	V						
37	V						
38	V						
39	Total		\$			\$ 34,884	\$ * 34,884

* Total must agree with the amount recorded on line 34 of Schedule VI.

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Highland Park Health Care

0032854

Report Period Beginning: 01/01/04

Ending: 12/31/04

VII. RELATED PARTIES (continued)

B. Are any costs included in this report which are a result of transactions with related organizations? This includes rent, management fees, purchase of supplies, and so forth. ☒ YES ☐ NO

If yes, costs incurred as a result of transactions with related organizations must be fully itemized in accordance with the instructions for determining costs as specified for this form.

1	2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:	
Schedule V	Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)	
15	V	10A SPECIAL REHAB		S.I.R. MANAGEMENT, INC.	100.00%		\$	15
16	V	15 EMP. BEN.-H. CARE & PROG.		S.I.R. MANAGEMENT, INC.	100.00%			16
17	V							17
18	V	6 REPAIRS AND MAINT.	5,112	S.I.R. MANAGEMENT, INC.	100.00%	3,855	(1,257)	18
19	V	7 EMP. BEN.-GEN. SERV.		S.I.R. MANAGEMENT, INC.	100.00%	764	764	19
20	V							20
21	V							21
22	V	1 DIETICIAN SALARIES	7,800	S.I.R. MANAGEMENT, INC.	100.00%	4,751	(3,049)	22
23	V	7 EMP. BEN.-GEN. ADMIN.		S.I.R. MANAGEMENT, INC.	100.00%	996	996	23
24	V							24
25	V	19 LEGAL FEES		S.I.R. MANAGEMENT, INC.	100.00%			25
26	V							26
27	V	17 ECMOC	4,320	S.I.R. MANAGEMENT, INC.	100.00%		(4,320)	27
28	V							28
29	V							29
30	V							30
31	V							31
32	V							32
33	V							33
34	V							34
35	V							35
36	V							36
37	V							37
38	V							38
39	Total		\$ 17,232			\$ 10,366	\$ * (6,866)	39

* Total must agree with the amount recorded on line 34 of Schedule VI.

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Highland Park Health Care

0032854

Report Period Beginning: 01/01/04

Ending: 12/31/04

VII. RELATED PARTIES (continued)

B. Are any costs included in this report which are a result of transactions with related organizations? This includes rent, management fees, purchase of supplies, and so forth. ☒ YES ☐ NO

If yes, costs incurred as a result of transactions with related organizations must be fully itemized in accordance with the instructions for determining costs as specified for this form.

1	2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:	
Schedule V	Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)	
15	V	22 EMPLOYEE HEALTH INSURANCE	\$	CCS EMPLOYEE BENEFIT GROUP	100.00%	\$ 66,427	\$ 66,427	15
16	V							16
17	V							17
18	V							18
19	V	22 EMPLOYEE HEALTH INSURANCE	66,788	CCS EMPLOYEE BENEFIT GROUP	100.00%		(66,788)	19
20	V							20
21	V							21
22	V							22
23	V							23
24	V							24
25	V							25
26	V							26
27	V							27
28	V							28
29	V							29
30	V							30
31	V							31
32	V							32
33	V							33
34	V							34
35	V							35
36	V							36
37	V							37
38	V							38
39	Total		\$ 66,788			\$ 66,427	\$ * (361)	39

* Total must agree with the amount recorded on line 34 of Schedule VI.

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Highland Park Health Care

0032854

Report Period Beginning: 01/01/04

Ending: 12/31/04

VII. RELATED PARTIES (continued)

B. Are any costs included in this report which are a result of transactions with related organizations? This includes rent, management fees, purchase of supplies, and so forth. ☒ YES ☐ NO

If yes, costs incurred as a result of transactions with related organizations must be fully itemized in accordance with the instructions for determining costs as specified for this form.

1	2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference: Adjustments for Related Organization Costs (7 minus 4)	
Schedule V	Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization		
15	V	01 DIETARY	\$	XCEL MEDICAL SUPPLY, LLC	100.00%	\$	\$	15
16	V	02 FOOD		XCEL MEDICAL SUPPLY, LLC	100.00%			16
17	V	03 HOUSEKEEPING		XCEL MEDICAL SUPPLY, LLC	100.00%			17
18	V	04 LAUNDRY		XCEL MEDICAL SUPPLY, LLC	100.00%			18
19	V	06 REPAIRS & MAINTENANCE	6,606	XCEL MEDICAL SUPPLY, LLC	100.00%	5,626	(980)	19
20	V	10 NURSING	47,205	XCEL MEDICAL SUPPLY, LLC	100.00%	40,202	(7,003)	20
21	V	10A THERAPY		XCEL MEDICAL SUPPLY, LLC	100.00%			21
22	V	12 SOCIAL SERVICE		XCEL MEDICAL SUPPLY, LLC	100.00%			22
23	V	21 CLERICAL & GENERAL OFFICE		XCEL MEDICAL SUPPLY, LLC	100.00%			23
24	V	22 EMPLOYEE BENEFITS		XCEL MEDICAL SUPPLY, LLC	100.00%			24
25	V	39 ANCILLARY		XCEL MEDICAL SUPPLY, LLC	100.00%			25
26	V							26
27	V							27
28	V							28
29	V							29
30	V							30
31	V							31
32	V							32
33	V							33
34	V							34
35	V							35
36	V							36
37	V							37
38	V							38
39	Total		\$ 53,812			\$ 45,828	\$ * (7,984)	39

* Total must agree with the amount recorded on line 34 of Schedule VI.

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Highland Park Health Care

0032854

Report Period Beginning: 01/01/04

Ending: 12/31/04

VII. RELATED PARTIES (continued)

B. Are any costs included in this report which are a result of transactions with related organizations? This includes rent, management fees, purchase of supplies, and so forth. ☐ YES ☐ NO

If yes, costs incurred as a result of transactions with related organizations must be fully itemized in accordance with the instructions for determining costs as specified for this form.

1	2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference: Adjustments for Related Organization Costs (7 minus 4)	
Schedule V	Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization		
15	V		\$			\$	\$	15
16	V							16
17	V							17
18	V							18
19	V							19
20	V							20
21	V							21
22	V							22
23	V							23
24	V							24
25	V							25
26	V							26
27	V							27
28	V							28
29	V							29
30	V							30
31	V							31
32	V							32
33	V							33
34	V							34
35	V							35
36	V							36
37	V							37
38	V							38
39	Total		\$			\$	\$ *	39

* Total must agree with the amount recorded on line 34 of Schedule VI.

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Highland Park Health Care

0032854

Report Period Beginning: 01/01/04

Ending: 12/31/04

VII. RELATED PARTIES (continued)

B. Are any costs included in this report which are a result of transactions with related organizations? This includes rent, management fees, purchase of supplies, and so forth. ☐ YES ☐ NO

If yes, costs incurred as a result of transactions with related organizations must be fully itemized in accordance with the instructions for determining costs as specified for this form.

1	2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference: Adjustments for Related Organization Costs (7 minus 4)	
Schedule V	Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization		
15	V		\$			\$	\$	15
16	V							16
17	V							17
18	V							18
19	V							19
20	V							20
21	V							21
22	V							22
23	V							23
24	V							24
25	V							25
26	V							26
27	V							27
28	V							28
29	V							29
30	V							30
31	V							31
32	V							32
33	V							33
34	V							34
35	V							35
36	V							36
37	V							37
38	V							38
39	Total		\$			\$	\$ *	39

* Total must agree with the amount recorded on line 34 of Schedule VI.

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Highland Park Health Care

0032854

Report Period Beginning: 01/01/04

Ending: 12/31/04

VII. RELATED PARTIES (continued)

B. Are any costs included in this report which are a result of transactions with related organizations? This includes rent, management fees, purchase of supplies, and so forth. ☐ YES ☐ NO

If yes, costs incurred as a result of transactions with related organizations must be fully itemized in accordance with the instructions for determining costs as specified for this form.

1	2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference: Adjustments for Related Organization Costs (7 minus 4)	
Schedule V	Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization		
15	V		\$			\$	\$	15
16	V							16
17	V							17
18	V							18
19	V							19
20	V							20
21	V							21
22	V							22
23	V							23
24	V							24
25	V							25
26	V							26
27	V							27
28	V							28
29	V							29
30	V							30
31	V							31
32	V							32
33	V							33
34	V							34
35	V							35
36	V							36
37	V							37
38	V							38
39	Total		\$			\$	\$ *	39

* Total must agree with the amount recorded on line 34 of Schedule VI.

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Highland Park Health Care # 0032854 Report Period Beginning: 01/01/04 Ending: 12/31/04

VII. RELATED PARTIES (continued)

C. Statement of Compensation and Other Payments to Owners, Relatives and Members of Board of Directors.

NOTE: ALL owners (even those with less than 5% ownership) and their relatives who receive any type of compensation from this home must be listed on this schedule.

	1 Name	2 Title	3 Function	4 Ownership Interest	5 Compensation Received From Other Nursing Homes*	6 Average Hours Per Work Week Devoted to this Facility and % of Total Work Week		7 Compensation Included in Costs for this Reporting Period**		8 Schedule V. Line & Column Reference	
						Hours	Percent	Description	Amount		
1	Nenita Guzman	Relative	Dietary	0	see attached	2.30	4.60%	SIR salary	\$ 2,951	1-7	1
2	Eric Rothner	Owner	Administrative	60.00%	see attached	0.35	0.76%	SIR salary	4,325	17-7	2
3	Adam Vales	Relative	Clerical	0	see attached	0.43	1.08%	Alloc salary	448	22-7	3
4											4
5											5
6											6
7											7
8											8
9											9
10											10
11											11
12											12
13								TOTAL	\$ 7,724		13

* If the owner(s) of this facility or any other related parties listed above have received compensation from other nursing homes, attach a schedule detailing the name(s) of the home(s) as well as the amount paid. THIS AMOUNT MUST AGREE TO THE AMOUNTS CLAIMED ON THE THE OTHER NURSING HOMES' COST REPORTS.

** This must include all forms of compensation paid by related entities and allocated to Schedule V of this report (i.e., management fees).
FAILURE TO PROPERLY COMPLETE THIS SCHEDULE INDICATING ALL FORMS OF COMPENSATION RECEIVED FROM THIS HOME.
ALL OTHER NURSING HOMES AND MANAGEMENT COMPANIES MAY RESULT IN THE DISALLOWANCE OF SUCH COMPENSATION

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Highland Park Health Care # 0032854 Report Period Beginning: 01/01/04 Ending: 12/31/04

VIII. ALLOCATION OF INDIRECT COSTS

A. Are there any costs included in this report which were derived from allocations of central office or parent organization costs? (See instructions.) YES ☐ NO ☒

Name of Related Organization _____
 Street Address _____
 City / State / Zip Code _____
 Phone Number () _____
 Fax Number () _____

B. Show the allocation of costs below. If necessary, please attach worksheets.

1 Schedule V Line Reference	2 Item	3 Unit of Allocation (i.e., Days, Direct Cost, Square Feet)	4 Total Units	5 Number of Subunits Being Allocated Among	6 Total Indirect Cost Being Allocated	7 Amount of Salary Cost Contained in Column 6	8 Facility Units	9 Allocation (col.8/col.4)x col.6	
1					\$	\$		\$	1
2									2
3									3
4									4
5									5
6									6
7									7
8									8
9									9
10									10
11									11
12									12
13									13
14									14
15									15
16									16
17									17
18									18
19									19
20									20
21									21
22									22
23									23
24									24
25	TOTALS				\$	\$		\$	25

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Highland Park Health Care# 0032854

Report Period Beginning:

01/01/04Ending: 12/31/04

VIII. ALLOCATION OF INDIRECT COSTS

A. Are there any costs included in this report which were derived from allocations of central office or parent organization costs? (See instructions.) YES ☒ NO ☐

Name of Related Organization PREFERRED BOOKKEEPING SERVICES
 Street Address 4100 WEST PRATT AVE.
 City / State / Zip Code LINCOLNWOOD, IL. 60712
 Phone Number (847) 674-5200
 Fax Number (847) 674-5267

B. Show the allocation of costs below. If necessary, please attach worksheets.

1 Schedule V Line Reference	2 Item	3 Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	4 Total Units	5 Number of Subunits Being Allocated Among	6 Total Indirect Cost Being Allocated	7 Amount of Salary Cost Contained in Column 6	8 Facility Units	9 Allocation (col.8/col.4)x col.6	
1	3	HOUSEKEEPING	BOOK./ACCNT.INCOME	927,958	10	\$ 5,955	\$ 61,500	\$ 395	1
2	5	UTILITIES	BOOK./ACCNT.INCOME	927,958	10	7,801	61,500	517	2
3	6	REPAIRS AND MAINT.	BOOK./ACCNT.INCOME	927,958	10	5,680	61,500	376	3
4	17	ADMIN. FINANCIAL SAL.	BOOK./ACCNT.INCOME	927,958	10	152,983	61,500	10,139	4
5	19	PROFESSIONAL FEES	BOOK./ACCNT.INCOME	927,958	10	12,360	61,500	819	5
6	20	DUES,SUBSCRIPTIONS	BOOK./ACCNT.INCOME	927,958	10	1,874	61,500	124	6
7	21	CLERICAL	BOOK./ACCNT.INCOME	927,958	10	527,777	61,500	34,978	7
8	24	SEMINARS	BOOK./ACCNT.INCOME	927,958	10	1,493	61,500	99	8
9	25	ADMIN. STAFF TRAVEL	BOOK./ACCNT.INCOME	927,958	10	5,142	61,500	341	9
10	26	INSURANCE	BOOK./ACCNT.INCOME	927,958	10	3,729	61,500	247	10
11	27	EMPLOYEE BENEFITS	BOOK./ACCNT.INCOME	927,958	10	90,428	61,500	5,993	11
12	30	DEPRECIATION	BOOK./ACCNT.INCOME	927,958	10	18,431	61,500	1,222	12
13	32	INTEREST	BOOK./ACCNT.INCOME	927,958	10	3,338	61,500	221	13
14	33	REAL ESTATE TAXES	BOOK./ACCNT.INCOME	927,958	10	20,087	61,500	1,331	14
15	35	EQUIPMENT RENTAL	BOOK./ACCNT.INCOME	927,958	10	19,368	61,500	1,284	15
16									16
17									17
18									18
19	19	COMPUTER	DIRECT ALLOCATION					2,280	19
20									20
21									21
22									22
23									23
24									24
25	TOTALS					\$ 876,446	\$ 619,216	\$ 60,366	25

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Highland Park Health Care# 0032854

Report Period Beginning:

01/01/04Ending: 12/31/04

VIII. ALLOCATION OF INDIRECT COSTS

A. Are there any costs included in this report which were derived from allocations of central office or parent organization costs? (See instructions.) YES ☒ NO ☐

Name of Related Organization S.I.R. MANAGEMENT, INC.Street Address 6840 N. LINCOLNCity / State / Zip Code LINCOLNWOOD, IL. 60712Phone Number (847) 675 -7979Fax Number (847) 675 -0555

B. Show the allocation of costs below. If necessary, please attach worksheets.

1 Schedule V Line Reference	2 Item	3 Unit of Allocation (i.e., Days, Direct Cost, Square Feet)	4 Total Units	5 Number of Subunits Being Allocated Among	6 Total Indirect Cost Being Allocated	7 Amount of Salary Cost Contained in Column 6	8 Facility Units	9 Allocation (col.8/col.4)x col.6	
1	5 UTILITIES	PATIENT DAYS	678,909	11	\$ 13,981	\$	31,213	\$ 643	1
2	6 REPAIRS AND MAINT.	PATIENT DAYS	678,909	11	63,606		31,213	2,924	2
3	7 EMP. BEN.-GEN. SERV.	PATIENT DAYS	678,909	11	9,483		31,213	436	3
4	10 NURSING	PATIENT DAYS	678,909	11	178,013	178,013	31,213	8,184	4
5	15 EMP. BEN.-H.C.	PATIENT DAYS	678,909	11	33,716		31,213	1,550	5
6	17 ADMINISTRATIVE	PATIENT DAYS	678,909	11	95,266	95,266	31,213	4,380	6
7	19 PROFESSIONAL FEES	PATIENT DAYS	678,909	11	3,242		31,213	149	7
8	20 FEES,SUBSCRIPTIONS	PATIENT DAYS	678,909	11	2,062		31,213	95	8
9	21 CLERICAL & GENERAL	PATIENT DAYS	678,909	11	128,049	90,910	31,213	5,887	9
10	24 EDUCATION & SEMINAR	PATIENT DAYS	678,909	11	3,040		31,213	140	10
11	25 OTHER ADMIN. STAFF TRANS	PATIENT DAYS	678,909	11	21,297		31,213	979	11
12	26 INSURANCE	PATIENT DAYS	678,909	11	6,736		31,213	310	12
13	27 EMP. BEN.-GEN. ADMIN.	PATIENT DAYS	678,909	11	39,734		31,213	1,827	13
14	30 DEPRECIATION	PATIENT DAYS	678,909	11	26,873		31,213	1,235	14
15	32 INTEREST	PATIENT DAYS	678,909	11	8,988		31,213	413	15
16	33 REAL ESTATE TAXES	PATIENT DAYS	678,909	11	40,220		31,213	1,849	16
17	35 EQUIPMENT RENTAL	PATIENT DAYS	678,909	11	16,401		31,213	754	17
18									18
19	39 LEASED EQUIPMENT	LEASING INCOME	52,560	1					19
20	30 DEPRECIATION	LEASING INCOME	52,560	1	24,293				20
21	32 INTEREST	LEASING INCOME	52,560	1	6,298				21
22									22
23									23
24									24
25	TOTALS				\$ 721,298	\$ 410,443		\$ 31,755	25

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Highland Park Health Care# 0032854

Report Period Beginning:

01/01/04Ending: 12/31/04

VIII. ALLOCATION OF INDIRECT COSTS

A. Are there any costs included in this report which were derived from allocations of central office or parent organization costs? (See instructions.) YES ☒ NO ☐

Name of Related Organization S.I.R. MANAGEMENT, INC.Street Address 6840 N. LINCOLNCity / State / Zip Code LINCOLNWOOD, IL. 60712Phone Number (847) 675 -7979Fax Number (847) 675 -0555

B. Show the allocation of costs below. If necessary, please attach worksheets.

1 Schedule V Line Reference	2 Item	3 Unit of Allocation (i.e., Days, Direct Cost, Square Feet)	4 Total Units	5 Number of Subunits Being Allocated Among	6 Total Indirect Cost Being Allocated	7 Amount of Salary Cost Contained in Column 6	8 Facility Units	9 Allocation (col.8/col.4)x col.6	
1	DIETARY SALARIES	PATIENT DAYS	678,909	11	\$ 64,183	\$ 64,183	31,213	\$ 2,951	1
2	EMP. BEN.-DIETARY	PATIENT DAYS	678,909	11	13,453		31,213	618	2
3	ADMIN./LEGAL SALARIES	PATIENT DAYS	678,909	11	470,339	470,339	31,213	21,624	3
4	FINANCIAL CONSULTANT	PATIENT DAYS	678,909	11	136,972		31,213	6,297	4
5	EMP. BEN.-ADMINISTRATIVE	PATIENT DAYS	678,909	11	73,815		31,213	3,394	5
6									6
7	17 ADMIN. SALARY-B. BARRISH	AVG HRS WKD	30	4	155,406	155,406			7
8	6 REPAIRS & MAINT.-B. BARRISH	AVG HRS WKD	30	4	1,462				8
9	21 CLERICAL & GEN.-B. BARRISH	AVG HRS WKD	30	4	1,426				9
10	26 AUTO INSURANCE-B. BARRISH	AVG HRS WKD	30	4	733				10
11	27 EMP. BENEFITS-B. BARRISH	AVG HRS WKD	30	4	32,115				11
12	35 AUTO LEASE-B. BARRISH	AVG HRS WKD	30	4	16,634				12
13									13
14	17 ADMIN. SALARY-M. GIANNINI	AVG HRS WKD	30	4	150,673	150,673			14
15	21 CLERICAL & GEN.-M. GIANNINI	AVG HRS WKD	30	4	560				15
16	26 AUTO INSURANCE-M. GIANNINI	AVG HRS WKD	30	4	726				16
17	27 EMP. BENEFITS-M. GIANNINI	AVG HRS WKD	30	4	31,946				17
18	35 AUTO LEASE-M. GIANNINI	AVG HRS WKD	30	4	6,756				18
19									19
20									20
21									21
22									22
23									23
24									24
25	TOTALS				\$ 1,157,199	\$ 840,601		\$ 34,884	25

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Highland Park Health Care# 0032854

Report Period Beginning:

01/01/04Ending: 12/31/04

VIII. ALLOCATION OF INDIRECT COSTS

A. Are there any costs included in this report which were derived from allocations of central office or parent organization costs? (See instructions.) YES ☒ NO ☐

Name of Related Organization S.I.R. MANAGEMENT, INC.Street Address 6840 N. LINCOLNCity / State / Zip Code LINCOLNWOOD, IL. 60712Phone Number (847) 675 -7979Fax Number (847) 675 -0555

B. Show the allocation of costs below. If necessary, please attach worksheets.

1 Schedule V Line Reference	2 Item	3 Unit of Allocation (i.e., Days, Direct Cost, Square Feet)	4 Total Units	5 Number of Subunits Being Allocated Among	6 Total Indirect Cost Being Allocated	7 Amount of Salary Cost Contained in Column 6	8 Facility Units	9 Allocation (col.8/col.4)x col.6	
1	10A SPECIAL REHAB	SPECIAL REHAB INC.	107,736	7	\$ 63,630	\$ 63,630		\$	1
2	15 EMP. BEN.-H. CARE & PROG.	SPECIAL REHAB INC.	107,736	7	13,337				2
3									3
4	6 REPAIRS AND MAINT.	MAINTENANCE INC.	143,028	11	107,866	107,866	5,112	3,855	4
5	7 EMP. BEN.-GEN. SERV.	MAINTENANCE INC.	143,028	11	21,371		5,112	764	5
6									6
7									7
8	1 DIETICIAN SALARIES	DIETICIAN SERVICE INC.	125,400	10	76,377	76,377	7,800	4,751	8
9	7 EMP. BEN.-GEN. ADMIN.	DIETICIAN SERVICE INC.	125,400	10	16,008		7,800	996	9
10									10
11									11
12									12
13									13
14									14
15									15
16									16
17									17
18									18
19									19
20									20
21									21
22									22
23									23
24									24
25	TOTALS				\$ 298,589	\$ 247,873		\$ 10,366	25

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Highland Park Health Care# 0032854

Report Period Beginning:

01/01/04Ending: 12/31/04

VIII. ALLOCATION OF INDIRECT COSTS

A. Are there any costs included in this report which were derived from allocations of central office or parent organization costs? (See instructions.) YES ☒ NO ☐

Name of Related Organization CCS EMPLOYEE BENEFITS GROUP, INC.
 Street Address 4101 W. MAIN ST.
 City / State / Zip Code SKOKIE, IL 60076
 Phone Number (847)905-4000
 Fax Number (847)905-4040

B. Show the allocation of costs below. If necessary, please attach worksheets.

1 Schedule V Line Reference	2 Item	3 Unit of Allocation (i.e., Days, Direct Cost, Square Feet)	4 Total Units	5 Number of Subunits Being Allocated Among	6 Total Indirect Cost Being Allocated	7 Amount of Salary Cost Contained in Column 6	8 Facility Units	9 Allocation (col.8/col.4)x col.6	
1	22	EMPLOYEE HEALTH INSURANCE	DIRECT ALLOCATION		\$	\$		\$ 66,427	1
2									2
3									3
4									4
5									5
6									6
7									7
8									8
9									9
10									10
11									11
12									12
13									13
14									14
15									15
16									16
17									17
18									18
19									19
20									20
21									21
22									22
23									23
24									24
25	TOTALS				\$	\$		\$ 66,427	25

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Highland Park Health Care# 0032854

Report Period Beginning:

01/01/04Ending: 12/31/04

VIII. ALLOCATION OF INDIRECT COSTS

A. Are there any costs included in this report which were derived from allocations of central office or parent organization costs? (See instructions.) YES ☒ NO ☐

Name of Related Organization XCEL MEDICAL SUPPLY, LLCStreet Address 2201 MAIN STREETCity / State / Zip Code EVANSTON, IL 60202Phone Number (847)328-7600Fax Number (847)328-7615

B. Show the allocation of costs below. If necessary, please attach worksheets.

1 Schedule V Line Reference	2 Item	3 Unit of Allocation (i.e., Days, Direct Cost, Square Feet)	4 Total Units	5 Number of Subunits Being Allocated Among	6 Total Indirect Cost Being Allocated	7 Amount of Salary Cost Contained in Column 6	8 Facility Units	9 Allocation (col.8/col.4)x col.6	
1	01	DIETARY	Direct Allocation		\$	\$		\$	1
2	02	FOOD	Direct Allocation						2
3	03	HOUSEKEEPING	Direct Allocation						3
4	04	LAUNDRY	Direct Allocation						4
5	06	REPAIRS & MAINTENANCE	Direct Allocation					5,626	5
6	10	NURSING	Direct Allocation					40,202	6
7	10A	THERAPY	Direct Allocation						7
8	12	SOCIAL SERVICE	Direct Allocation						8
9	21	CLERICAL & GENERAL OFFICE	Direct Allocation						9
10	22	EMPLOYEE BENEFITS	Direct Allocation						10
11	39	ANCILLARY	Direct Allocation						11
12									12
13									13
14									14
15									15
16									16
17									17
18									18
19									19
20									20
21									21
22									22
23									23
24									24
25	TOTALS				\$	\$		\$ 45,828	25

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Highland Park Health Care# 0032854

Report Period Beginning:

01/01/04Ending: 12/31/04

VIII. ALLOCATION OF INDIRECT COSTS

A. Are there any costs included in this report which were derived from allocations of central office or parent organization costs? (See instructions.) YES ☐ NO ☐

Name of Related Organization _____

Street Address _____

City / State / Zip Code _____

Phone Number () _____

Fax Number () _____

B. Show the allocation of costs below. If necessary, please attach worksheets.

1 Schedule V Line Reference	2 Item	3 Unit of Allocation (i.e., Days, Direct Cost, Square Feet)	4 Total Units	5 Number of Subunits Being Allocated Among	6 Total Indirect Cost Being Allocated	7 Amount of Salary Cost Contained in Column 6	8 Facility Units	9 Allocation (col.8/col.4)x col.6	
1					\$	\$		\$	1
2									2
3									3
4									4
5									5
6									6
7									7
8									8
9									9
10									10
11									11
12									12
13									13
14									14
15									15
16									16
17									17
18									18
19									19
20									20
21									21
22									22
23									23
24									24
25	TOTALS				\$	\$		\$	25

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Highland Park Health Care# 0032854

Report Period Beginning:

01/01/04Ending: 12/31/04

VIII. ALLOCATION OF INDIRECT COSTS

A. Are there any costs included in this report which were derived from allocations of central office or parent organization costs? (See instructions.) YES ☐ NO ☐

Name of Related Organization _____

Street Address _____

City / State / Zip Code _____

Phone Number () _____

Fax Number () _____

B. Show the allocation of costs below. If necessary, please attach worksheets.

1 Schedule V Line Reference	2 Item	3 Unit of Allocation (i.e., Days, Direct Cost, Square Feet)	4 Total Units	5 Number of Subunits Being Allocated Among	6 Total Indirect Cost Being Allocated	7 Amount of Salary Cost Contained in Column 6	8 Facility Units	9 Allocation (col.8/col.4)x col.6	
1					\$	\$		\$	1
2									2
3									3
4									4
5									5
6									6
7									7
8									8
9									9
10									10
11									11
12									12
13									13
14									14
15									15
16									16
17									17
18									18
19									19
20									20
21									21
22									22
23									23
24									24
25	TOTALS				\$	\$		\$	25

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Highland Park Health Care # 0032854 Report Period Beginning: 01/01/04 Ending: 12/31/04

VIII. ALLOCATION OF INDIRECT COSTS

A. Are there any costs included in this report which were derived from allocations of central office or parent organization costs? (See instructions.) YES ☐ NO ☐

Name of Related Organization _____
 Street Address _____
 City / State / Zip Code _____
 Phone Number () _____
 Fax Number () _____

B. Show the allocation of costs below. If necessary, please attach worksheets.

1 Schedule V Line Reference	2 Item	3 Unit of Allocation (i.e., Days, Direct Cost, Square Feet)	4 Total Units	5 Number of Subunits Being Allocated Among	6 Total Indirect Cost Being Allocated	7 Amount of Salary Cost Contained in Column 6	8 Facility Units	9 Allocation (col.8/col.4)x col.6	
1					\$	\$		\$	1
2									2
3									3
4									4
5									5
6									6
7									7
8									8
9									9
10									10
11									11
12									12
13									13
14									14
15									15
16									16
17									17
18									18
19									19
20									20
21									21
22									22
23									23
24									24
25	TOTALS				\$	\$		\$	25

SEE ACCOUNTANTS' COMPILATION REPORT

IX. INTEREST EXPENSE AND REAL ESTATE TAX EXPENSE

A. Interest: (Complete details must be provided for each loan - attach a separate schedule if necessary.)

1		2		3	4	5	6		7	8	9	10	
	Name of Lender	Related**		Purpose of Loan	Monthly Payment Required	Date of Note	Amount of Note		Maturity Date	Interest Rate (4 Digits)	Reporting Period Interest Expense		
		YES	NO				Original	Balance					
	A. Directly Facility Related												
	Long-Term												
1	CIB Bank		X	Mortgage	\$18,819.88	4/01	\$ 2,150,000	\$ 1,881,464		5.2500	\$ 125,428	1	
2												2	
3												3	
4												4	
5	See Supplemental Schedule											5	
	Working Capital												
6	CIB Bank		X	Line of Credit				380,000		5.2500	8,223	6	
7	Alloc from Preferred Bkpg		X								221	7	
8	See Supplemental Schedule										413	8	
9	TOTAL Facility Related				\$18,819.88		\$ 2,150,000	\$ 2,261,464			\$ 134,285	9	
	B. Non-Facility Related*												
10												10	
11												11	
12												12	
13	See Supplemental Schedule											13	
14	TOTAL Non-Facility Related						\$	\$			\$	14	
15	TOTALS (line 9+line14)						\$ 2,150,000	\$ 2,261,464			\$ 134,285	15	

16) Please indicate the total amount of mortgage insurance expense and the location of this expense on Sch. V. \$ N/A Line #

* Any interest expense reported in this section should be adjusted out on page 5, line 14 and, consequently, page 4, col. 7.
(See instructions.) SEE ACCOUNTANTS' COMPILATION REPORT

** If there is ANY overlap in ownership between the facility and the lender, this must be indicated in column 2.
(See instructions.)

IX. INTEREST EXPENSE AND REAL ESTATE TAX EXPENSE - SUPPLEMENTAL SCHEDULE

A. Interest: (Complete details must be provided for each loan - attach a separate schedule if necessary.)

1		2		3	4	5	6		7	8	9	10	
	Name of Lender	Related**		Purpose of Loan	Monthly Payment Required	Date of Note	Amount of Note		Maturity Date	Interest Rate (4 Digits)	Reporting Period Interest Expense		
		YES	NO				Original	Balance					
	A. Directly Facility Related												
	Long-Term												
1							\$	\$			\$	1	
2												2	
3												3	
4												4	
5												5	
6												6	
7	TOTAL Long-Term											7	
	Working Capital												
8	Alloc from SIR Management		X				\$	\$			\$	413	8
9												9	
10												10	
11												11	
12												12	
13												13	
14	TOTAL Working Capital											413	14
	B. Non-Facility Related*												
15							\$	\$			\$		15
16													16
17													17
18													18
19													19
20	TOTAL Non-Facility Related												20

- * Any interest expense reported in this section should be adjusted out on page 5, line 14 and, consequently, page 4, col. 7.
(See instructions.) SEE ACCOUNTANTS' COMPILATION REPORT
- ** If there is ANY overlap in ownership between the facility and the lender, this must be indicated in column 2.
(See instructions.)

Facility Name & ID Number **Highland Park Health Care**# **0032854** Report Period Beginning: **01/01/04** Ending: **12/31/04****IX. INTEREST EXPENSE AND REAL ESTATE TAX EXPENSE (continued)****B. Real Estate Taxes**

		Important , please see the next worksheet, "RE_Tax". The real estate tax statement and bill must accompany the cost report.		
1. Real Estate Tax accrual used on 2003 report.			\$	47,100 1
2. Real Estate Taxes paid during the year: (Indicate the tax year to which this payment applies. If payment covers more than one year, detail below.)			\$	48,047 2
3. Under or (over) accrual (line 2 minus line 1).			\$	947 3
4. Real Estate Tax accrual used for 2004 report. (Detail and explain your calculation of this accrual on the lines below.)			\$	46,200 4
5. Direct costs of an appeal of tax assessments which has NOT been included in professional fees or other general operating costs on Schedule V, sections A, B or C. (Describe appeal cost below. Attach copies of invoices to support the cost and a copy of the appeal filed with the county.)			\$	67 5
6. Subtract a refund of real estate taxes. You must offset the full amount of any direct appeal costs classified as a real estate tax cost plus one-half of any remaining refund. TOTAL REFUND \$ For Tax Year. (Attach a copy of the real estate tax appeal board's decision.)			\$	6
7. Real Estate Tax expense reported on Schedule V, line 33. This should be a combination of lines 3 thru 6.			\$	47,214 7
Real Estate Tax History:				
Real Estate Tax Bill for Calendar Year:	1999	45,397	8	
	2000	47,113	9	
	2001	44,622	10	
	2002	45,639	11	
	2003	44,867	12	
2004 Accrual = 2003 Tax \$44,867 x 1.03 = \$46,200 (rounded)				
Preferred Bookkeeping allocation \$1,331				
SIR Management allocation \$1,849				
				FOR OHF USE ONLY
13 FROM R. E. TAX STATEMENT FOR 2003 \$				13
14 PLUS APPEAL COST FROM LINE 5 \$				14
15 LESS REFUND FROM LINE 6 \$				15
16 AMOUNT TO USE FOR RATE CALCULATION \$				16

NOTES:

1. Please indicate a negative number by use of brackets(). Deduct any overaccrual of taxes from prior year.
2. If facility is a non-profit which pays real estate taxes, you must attach a denial of an application for real estate tax exemption unless the building is rented from a for-profit entity.
This denial must be no more than four years old at the time the cost report is filed.

SEE ACCOUNTANTS' COMPILATION REPORT

IMPORTANT NOTICE

TO: Long Term Care Facilities with Real Estate Tax Rates **RE:** 2003 REAL ESTATE TAX COST DOCUMENTATION

In order to set the real estate tax portion of the capital rate, it is necessary that we obtain additional information regarding your calendar 2003 real estate tax costs, as well as copies of your original real estate tax bills for calendar 2003.

Please complete the Real Estate Tax Statement below and forward with a copy of your 2003 real estate tax bill to the Department of Public Aid, Office of Health Finance, 201 South Grand Avenue East, Springfield, Illinois 62763.

Please send these items in with your completed 2004 cost report. The cost report will not be considered complete and timely filed until this statement and the corresponding real estate tax bills are filed. If you have any questions, please call the Office of Health Finance at (217) 782-1630.

2003 LONG TERM CARE REAL ESTATE TAX STATEMENT

FACILITY NAME Highland Park Health Care COUNTY Lake

FACILITY IDPH LICENSE NUMBER 0032854

CONTACT PERSON REGARDING THIS REPORT Steve Lavenda

TELEPHONE (847)236-1111 FAX #: (847)236-1155

A. Summary of Real Estate Tax Cost

Enter the tax index number and real estate tax assessed for 2003 on the lines provided below. Enter only the portion of the cost that applies to the operation of the nursing home in Column D. Real estate tax applicable to any portion of the nursing home property which is vacant, rented to other organizations, or used for purposes other than long term care must not be entered in Column D. Do not include cost for any period other than calendar year 2003.

(A)	(B)	(C)	(D) <u>Tax</u> <u>Applicable to</u> <u>Nursing Home</u>
<u>Tax Index Number</u>	<u>Property Description</u>	<u>Total Tax</u>	
1. <u>16-15-427-001</u>	<u>Long Term Care Property</u>	\$ <u>44,867.27</u>	\$ <u>44,867.27</u>
2. <u>see attached</u>	<u>SIR Properties</u>	\$ <u>79,702.01</u>	\$ <u>2,984.46</u>
3. _____	_____	\$ _____	\$ _____
4. _____	_____	\$ _____	\$ _____
5. _____	_____	\$ _____	\$ _____
6. _____	_____	\$ _____	\$ _____
7. _____	_____	\$ _____	\$ _____
8. _____	_____	\$ _____	\$ _____
9. _____	_____	\$ _____	\$ _____
10. _____	_____	\$ _____	\$ _____
TOTALS		\$ <u>124,569.28</u>	\$ <u>47,851.73</u>

B. Real Estate Tax Cost Allocations

Does any portion of the tax bill apply to more than one nursing home, vacant property, or property which is not directly used for nursing home services? X YES NO

If YES, attach an explanation & a schedule which shows the calculation of the cost allocated to the nursing home. (Generally the real estate tax cost must be allocated to the nursing home based upon sq. ft. of space used.)

C. Tax Bills

Attach a copy of the original 2003 tax bills which were listed in Section A to this statement. Be sure to use the 2003 tax bill which is normally paid during 2004.

IMPORTANT NOTICE

TO: Long Term Care Facilities with Real Estate Tax Rates **RE:** 2000 REAL ESTATE TAX COST DOCUMENTATION

In order to set the real estate tax portion of the capital rate, it is necessary that we obtain additional information regarding your calendar 2000 real estate tax costs, as well as copies of your real estate tax bills for calendar 2000.

Please complete the Real Estate Tax Statement below and forward with a copy of your 2000 real estate tax bill to the Department of Public Aid, Office of Health Finance, 201 South Grand Avenue East, Springfield, Illinois 62763.

Please send these items in with your completed 2001 cost report. The cost report will not be considered complete and timely filed until this statement and the corresponding real estate tax bills are filed. If you have any questions, please call the Office of Health Finance at (217) 782-1630.

2003 LONG TERM CARE REAL ESTATE TAX STATEMENT

FACILITY NAME Highland Park Health Care COUNTY Lake

FACILITY IDPH LICENSE NUMBER 0032854

CONTACT PERSON REGARDING THIS REPORT Steve Lavenda

TELEPHONE (847)236-1111 FAX #: (847)236-1155

A. Summary of Real Estate Tax Cost

Enter the tax index number and real estate tax assessed for 2000 on the lines provided below. Enter only the portion of the cost that applies to the operation of the nursing home in Column D. Real estate tax applicable to any portion of the nursing home property which is vacant, rented to other organizations, or used for purposes other than long term care must not be entered in Column D. Do not include cost for any period other than calendar year 2000.

	(A)	(B)	(C)	(D) <u>Tax</u> <u>Applicable to</u> <u>Nursing Home</u>
	<u>Tax Index Number</u>	<u>Property Description</u>	<u>Total Tax</u>	
1.	<u> </u>	<u> </u>	\$ <u> </u>	\$ <u> </u>
2.	<u> </u>	<u> </u>	\$ <u> </u>	\$ <u> </u>
3.	<u> </u>	<u> </u>	\$ <u> </u>	\$ <u> </u>
4.	<u> </u>	<u> </u>	\$ <u> </u>	\$ <u> </u>
5.	<u> </u>	<u> </u>	\$ <u> </u>	\$ <u> </u>
6.	<u> </u>	<u> </u>	\$ <u> </u>	\$ <u> </u>
7.	<u> </u>	<u> </u>	\$ <u> </u>	\$ <u> </u>
8.	<u> </u>	<u> </u>	\$ <u> </u>	\$ <u> </u>
9.	<u> </u>	<u> </u>	\$ <u> </u>	\$ <u> </u>
10.	<u> </u>	<u> </u>	\$ <u> </u>	\$ <u> </u>
		TOTALS	\$ <u> </u>	\$ <u> </u>

B. Real Estate Tax Cost Allocations

Does any portion of the tax bill apply to more than one nursing home, vacant property, or property which is not directly used for nursing home services? YES NO

If YES, attach an explanation & a schedule which shows the calculation of the cost allocated to the nursing home. (Generally the real estate tax cost must be allocated to the nursing home based upon sq. ft. of space used.)

C. Tax Bills

Attach a copy of the 2000 tax bills which were listed in Section A to this statement. Be sure to use the 2000 tax bill which is normally paid during 2001.

A. Square Feet:
 26,802
 B. General Construction Type:
 Exterior
 Brick
 Frame
 Steel
 Number of Stories
 1

C. Does the Operating Entity?
 ☐ (a) Own the Facility
 ☒ (b) Rent from a Related Organization.
 ☐ (c) Rent from Completely Unrelated Organization.

(Facilities checking (a) or (b) must complete Schedule XI. Those checking (c) may complete Schedule XI or Schedule XII-A. See instructions.)

D. Does the Operating Entity?
 ☒ (a) Own the Equipment
 ☒ (b) Rent equipment from a Related Organization.
 ☒ (c) Rent equipment from Completely Unrelated Organization.

(Facilities checking (a) or (b) must complete Schedule XI-C. Those checking (c) may complete Schedule XI-C or Schedule XII-B. See instructions.)

E. List all other business entities owned by this operating entity or related to the operating entity that are located on or adjacent to this nursing home's grounds (such as, but not limited to, apartments, assisted living facilities, day training facilities, day care, independent living facilities, nurse aide training facilities, etc.) List entity name, type of business, square footage, and number of beds/units available (where applicable).

None

F. Does this cost report reflect any organization or pre-operating costs which are being amortized?
 ☐ YES
 ☒ NO

If so, please complete the following:

1. Total Amount Incurred:
 2. Number of Years Over Which it is Being Amortized:

3. Current Period Amortization:
 4. Dates Incurred:

Nature of Costs:
 (Attach a complete schedule detailing the total amount of organization and pre-operating costs.)

XI. OWNERSHIP COSTS:

A. Land.

	1	2	3	4	
	Use	Square Feet	Year Acquired	Cost	
1	Facility			\$ 95,000	1
2					2
3	TOTALS			\$ 95,000	3

Facility Name & ID Number Highland Park Health Care

0032854

Report Period Beginning:

01/01/04

Ending:

12/31/04

XL OWNERSHIP COSTS (continued)**B. Building Depreciation-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar.**

	1 Beds*	FOR OHF USE ONLY	2 Year Acquired	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
4					\$	\$		\$	\$	\$	4
5											5
6											6
7											7
8											8
	Improvement Type**										
9	Various		1988		63,854		20	3,194	3,194	31,936	9
10	Various		1991		4,502		20	224	224	2,710	10
11	Various		1992		11,983		20	599	599	7,388	11
12	Various		1993		27,711		20	1,384	(1,384)	17,336	12
13	Various		1994		30,063		20	1,503	1,503	16,590	13
14	Various		1995		27,496		20	1,375	1,375	12,800	14
15	Various		1996		128,772		20	6,701	6,701	56,628	15
16	Various		1997		50,260		20	2,515	2,515	19,796	16
17	Various		1998		13,184		20	660	660	4,334	17
18	Various		1999		115,965		20	5,800	5,800	30,085	18
19	Various		2000		75,229		20	3,764	3,764	16,344	19
20								-		-	20
21								-		-	21
22								-		-	22
23								-		-	23
24								-		-	24
25								-		-	25
26								-		-	26
27								-		-	27
28								-		-	28
29								-		-	29
30								-		-	30
31								-		-	31
32								-		-	32
33								-		-	33
34								-		-	34
35								-		-	35
36								-		-	36

*Total beds on this schedule must agree with page 2.

**Improvement type must be detailed in order for the cost report to be considered complete.

See Page 12A, Line 70 for total

SEE ACCOUNTANTS' COMPILATION REPORT

B. Building Depreciation-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar.

1	3	4	5	6	7	8	9	
Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
37		\$	\$		\$	\$	\$	37
38								38
39								39
40								40
41								41
42								42
43								43
44								44
45								45
46								46
47								47
48								48
49								49
50								50
51								51
52								52
53								53
54								54
55								55
56								56
57								57
58								58
59								59
60								60
61								61
62								62
63								63
64								64
65								65
66								66
67	Related Building Company (Pages 12-BLDG & 12A-BLDG)	1,915,000	49,097		95,750	46,653	498,804	67
68	Related Party Allocations (Pages 12-REP & 12A-REP)	43,814	1,476		1,736	260	16,342	68
69	Financial Statement Depreciation		10,138			(10,138)		69
70	TOTAL (lines 4 thru 69)	\$ 2,507,833	\$ 60,711		\$ 125,205	\$ 61,726	\$ 731,093	70

**Improvement type must be detailed in order for the cost report to be considered complete.

B. Building Depreciation-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar.

1	2	3	4	5	6	7	8	9	
	Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1	Totals from Page 12A, Carried Forward		\$ 2,507,833	\$ 60,711		\$ 125,205	\$ 64,494	\$ 731,093	1
2	Water Heater	2001	7,145		20	357	357	1,310	2
3	Sewer Work	2001	5,600		20	280	280	1,003	3
4	Hvac Work	2001	12,380		20	619	619	2,218	4
5	Flooring	2001	3,575		20	179	179	626	5
6	Boiler Work	2001	1,737		20	87	87	283	6
7	Boiler Work	2001	3,748		20	187	187	609	7
8	Exhaust Fan	2001	1,350		20	68	68	271	8
9	Hvac Condenser	2001	1,289		20	64	64	246	9
10	Pump Motor	2001	1,157		20	58	58	189	10
11	Window Treatment	2001	1,798		20	90	90	293	11
12	Automatic Switch	2002	2,497		20	250	250	583	12
13	Fire System	2002	1,295		20	130	130	389	13
14	Hvac Unit	2002	6,725		20	673	673	1,793	14
15	Water Heater	2002	7,645		20	765	765	1,848	15
16	Cubicle Curtains	2002	580		20	58	58	135	16
17	Kitchen Hood	2003	1,700		20	170	170	269	17
18	Smoke Detector	2003	1,285		20	129	129	161	18
19	Plumbing	2003	7,506		20	375	375	438	19
20	Carpeting	2003	597		20	60	60	105	20
21	Nurse Call System	2003	1,580		20	158	158	277	21
22	Cubicle Curtains	2004	696		20	9	9	9	22
23	Plumbing	2004	950		20	24	24	24	23
24									24
25									25
26									26
27									27
28									28
29									29
30									30
31									31
32									32
33									33
34	TOTAL (lines 1 thru 33)		\$ 2,580,668	\$ 60,711		\$ 129,995	\$ 69,284	\$ 744,172	34

SEE ACCOUNTANTS' COMPILATION REPORT

**Improvement type must be detailed in order for the cost report to be considered complete.

XI. OWNERSHIP COSTS (continued)

B. Building Depreciation-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar.

1	2	3	4	5	6	7	8	9	10
	Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1	Totals from Page 12B, Carried Forward		\$ 2,580,668	\$ 60,711		\$ 129,995	\$ 69,284	\$ 744,172	1
2									2
3									3
4									4
5									5
6									6
7									7
8									8
9									9
10									10
11									11
12									12
13									13
14									14
15									15
16									16
17									17
18									18
19									19
20									20
21									21
22									22
23									23
24									24
25									25
26									26
27									27
28									28
29									29
30									30
31									31
32									32
33									33
34	TOTAL (lines 1 thru 33)		\$ 2,580,668	\$ 60,711		\$ 129,995	\$ 69,284	\$ 744,172	34

SEE ACCOUNTANTS' COMPILATION REPORT

**Improvement type must be detailed in order for the cost report to be considered complete.

XI. OWNERSHIP COSTS (continued)

B. Building Depreciation-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar.

1	2	3	4	5	6	7	8	9	10
	Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1	Totals from Page 12C, Carried Forward		\$ 2,580,668	\$ 60,711		\$ 129,995	\$ 69,284	\$ 744,172	1
2									2
3									3
4									4
5									5
6									6
7									7
8									8
9									9
10									10
11									11
12									12
13									13
14									14
15									15
16									16
17									17
18									18
19									19
20									20
21									21
22									22
23									23
24									24
25									25
26									26
27									27
28									28
29									29
30									30
31									31
32									32
33									33
34	TOTAL (lines 1 thru 33)		\$ 2,580,668	\$ 60,711		\$ 129,995	\$ 69,284	\$ 744,172	34

SEE ACCOUNTANTS' COMPILATION REPORT

**Improvement type must be detailed in order for the cost report to be considered complete.

XI. OWNERSHIP COSTS (continued)

B. Building Depreciation-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar.

1	2	3	4	5	6	7	8	9	10
	Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1	Totals from Page 12D, Carried Forward		\$ 2,580,668	\$ 60,711		\$ 129,995	\$ 69,284	\$ 744,172	1
2									2
3									3
4									4
5									5
6									6
7									7
8									8
9									9
10									10
11									11
12									12
13									13
14									14
15									15
16									16
17									17
18									18
19									19
20									20
21									21
22									22
23									23
24									24
25									25
26									26
27									27
28									28
29									29
30									30
31									31
32									32
33									33
34	TOTAL (lines 1 thru 33)		\$ 2,580,668	\$ 60,711		\$ 129,995	\$ 69,284	\$ 744,172	34

SEE ACCOUNTANTS' COMPILATION REPORT

**Improvement type must be detailed in order for the cost report to be considered complete.

XI. OWNERSHIP COSTS (continued)

B. Building Depreciation-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar.

1	2	3	4	5	6	7	8	9	
	Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1	Totals from Page 12E, Carried Forward		\$ 2,580,668	\$ 60,711		\$ 129,995	\$ 69,284	\$ 744,172	1
2									2
3									3
4									4
5									5
6									6
7									7
8									8
9									9
10									10
11									11
12									12
13									13
14									14
15									15
16									16
17									17
18									18
19									19
20									20
21									21
22									22
23									23
24									24
25									25
26									26
27									27
28									28
29									29
30									30
31									31
32									32
33									33
34	TOTAL (lines 1 thru 33)		\$ 2,580,668	\$ 60,711		\$ 129,995	\$ 69,284	\$ 744,172	34

SEE ACCOUNTANTS' COMPILATION REPORT

**Improvement type must be detailed in order for the cost report to be considered complete.

XI. OWNERSHIP COSTS (continued)

B. Building Depreciation-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar.

1	2	3	4	5	6	7	8	9	10
	Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1	Totals from Page 12F, Carried Forward		\$ 2,580,668	\$ 60,711		\$ 129,995	\$ 69,284	\$ 744,172	1
2									2
3									3
4									4
5									5
6									6
7									7
8									8
9									9
10									10
11									11
12									12
13									13
14									14
15									15
16									16
17									17
18									18
19									19
20									20
21									21
22									22
23									23
24									24
25									25
26									26
27									27
28									28
29									29
30									30
31									31
32									32
33									33
34	TOTAL (lines 1 thru 33)		\$ 2,580,668	\$ 60,711		\$ 129,995	\$ 69,284	\$ 744,172	34

SEE ACCOUNTANTS' COMPILATION REPORT

**Improvement type must be detailed in order for the cost report to be considered complete.

XI. OWNERSHIP COSTS (continued)

B. Building Depreciation-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar.

1	2	3	4	5	6	7	8	9	10
	Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1	Totals from Page 12G, Carried Forward		\$ 2,580,668	\$ 60,711		\$ 129,995	\$ 69,284	\$ 744,172	1
2									2
3									3
4									4
5									5
6									6
7									7
8									8
9									9
10									10
11									11
12									12
13									13
14									14
15									15
16									16
17									17
18									18
19									19
20									20
21									21
22									22
23									23
24									24
25									25
26									26
27									27
28									28
29									29
30									30
31									31
32									32
33									33
34	TOTAL (lines 1 thru 33)		\$ 2,580,668	\$ 60,711		\$ 129,995	\$ 69,284	\$ 744,172	34

SEE ACCOUNTANTS' COMPILATION REPORT

**Improvement type must be detailed in order for the cost report to be considered complete.

XI. OWNERSHIP COSTS (continued)

B. Building Depreciation-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar.

1	2	3	4	5	6	7	8	9	10
	Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1	Totals from Page 12H, Carried Forward		\$ 2,580,668	\$ 60,711		\$ 129,995	\$ 69,284	\$ 744,172	1
2									2
3									3
4									4
5									5
6									6
7									7
8									8
9									9
10									10
11									11
12									12
13									13
14									14
15									15
16									16
17									17
18									18
19									19
20									20
21									21
22									22
23									23
24									24
25									25
26									26
27									27
28									28
29									29
30									30
31									31
32									32
33									33
34	TOTAL (lines 1 thru 33)		\$ 2,580,668	\$ 60,711		\$ 129,995	\$ 69,284	\$ 744,172	34

SEE ACCOUNTANTS' COMPILATION REPORT

**Improvement type must be detailed in order for the cost report to be considered complete.

XI. OWNERSHIP COSTS (continued)

B. Building Depreciation-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar.

1	2	3	4	5	6	7	8	9	10
	Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1	Totals from Page 12I, Carried Forward		\$ 2,580,668	\$ 60,711		\$ 129,995	\$ 69,284	\$ 744,172	1
2									2
3									3
4									4
5									5
6									6
7									7
8									8
9									9
10									10
11									11
12									12
13									13
14									14
15									15
16									16
17									17
18									18
19									19
20									20
21									21
22									22
23									23
24									24
25									25
26									26
27									27
28									28
29									29
30									30
31									31
32									32
33									33
34	TOTAL (lines 1 thru 33)		\$ 2,580,668	\$ 60,711		\$ 129,995	\$ 69,284	\$ 744,172	34

SEE ACCOUNTANTS' COMPILATION REPORT

**Improvement type must be detailed in order for the cost report to be considered complete.

XI. OWNERSHIP COSTS (continued)

B. Building Depreciation-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar.

1	2	3	4	5	6	7	8	9	10
	Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1	Totals from Page 12J, Carried Forward		\$ 2,580,668	\$ 60,711		\$ 129,995	\$ 69,284	\$ 744,172	1
2									2
3									3
4									4
5									5
6									6
7									7
8									8
9									9
10									10
11									11
12									12
13									13
14									14
15									15
16									16
17									17
18									18
19									19
20									20
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23									23
24									24
25									25
26									26
27									27
28									28
29									29
30									30
31									31
32									32
33									33
34	TOTAL (lines 1 thru 33)		\$ 2,580,668	\$ 60,711		\$ 129,995	\$ 69,284	\$ 744,172	34

SEE ACCOUNTANTS' COMPILATION REPORT

**Improvement type must be detailed in order for the cost report to be considered complete.

XI. OWNERSHIP COSTS (continued)										
B. Building Depreciation-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar.										
	1 Beds*	2 FOR OHF USE ONLY	3 Year Acquired	4 Year Constructed	5 Cost	6 Current Book Depreciation	7 Life in Years	8 Straight Line Depreciation	9 Adjustments	10 Accumulated Depreciation
4	95		1995		\$ 1,915,000	\$ 49,097		\$ 95,750	\$ 46,653	\$ 498,804
5										
6										
7										
8										
9	Improvement Type**									
10										
11										
12										
13										
14										
15										
16										
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36										

SEE ACCOUNTANTS' COMPILATION REPORT

**Improvement type must be detailed in order for the cost report to be considered complete.

1 Improvement Type**		3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
37			\$	\$		\$	\$	\$	37
38									38
39									39
40									40
41									41
42									42
43									43
44									44
45									45
46									46
47									47
48									48
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61									61
62									62
63									63
64									64
65									65
66									66
67									67
68									68
69									69
70	TOTAL (lines 4 thru 69)		\$ 1,915,000	\$ 49,097		\$ 95,750	\$ 46,653	\$ 498,804	70

**Improvement type must be detailed in order for the cost report to be considered complete.

SEE ACCOUNTANTS' COMPILATION REPORT

B. Building Depreciation-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar.

1	2	3	4	5	6	7	8	9	
Beds*	FOR OHF USE ONLY	Year Acquired	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation
4	SIR Properties/SIR Mgmt	1993		\$ 12,285	\$ 390	35	\$ 351	\$ (39)	\$ 4,036
5	SIR Properties/Preferred Bookkeeping	1993		8,845	281	35	253	(28)	2,906
6									
7									
8									
Improvement Type**									
9	Allocation - Preferred Bookkeeping	1997		11,046	247	20	552	305	4,313
10	Allocation - Preferred Bookkeeping	1999		88		20	4	4	24
11	Allocation - Preferred Bookkeeping	2000		554		20	28	28	122
12									
13	Allocation - SIR Management	1993		5,276	147	20	262	115	3,139
14	Allocation - SIR Management	1994		16		20	1	1	16
15	Allocation - SIR Management	1995		121		20	6	6	57
16	Allocation - SIR Management	1999		573		20	29	29	149
17	Allocation - SIR Management	2000		346		20	17	17	81
18									
19	Allocation - SIR Properties - SIR Management	1993		199	1	20	10	9	115
20	Allocation - SIR Properties - SIR Management	1994		117	3	20	6	3	61
21	Allocation - SIR Properties - SIR Management	1997		46	5	20	2	(3)	20
22	Allocation - SIR Properties - SIR Management	1998		744	74	20	37	(37)	242
23	Allocation - SIR Properties - SIR Management	1999		1,557	156	20	78	(78)	428
24	Allocation - SIR Properties - SIR Management	2002		49		20	2	2	6
25									
26	Allocation - SIR Properties - Preferred Bookkeeping	1993		143	1	20	7	6	83
27	Allocation - SIR Properties - Preferred Bookkeeping	1994		84	2	20	4	2	44
28	Allocation - SIR Properties - Preferred Bookkeeping	1997		33	3	20	2	(1)	14
29	Allocation - SIR Properties - Preferred Bookkeeping	1998		536	54	20	27	(27)	174
30	Allocation - SIR Properties - Preferred Bookkeeping	1999		1,121	112	20	56	(56)	308
31	Allocation - SIR Properties - Preferred Bookkeeping	2002		35		20	2	2	4
32									
33									
34									
35									
36									

SEE ACCOUNTANTS' COMPILATION REPORT

**Improvement type must be detailed in order for the cost report to be considered complete.

1 Improvement Type**		3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
37			\$	\$		\$	\$		37
38									38
39									39
40									40
41									41
42									42
43									43
44									44
45									45
46									46
47									47
48									48
49									49
50									50
51									51
52									52
53									53
54									54
55									55
56									56
57									57
58									58
59									59
60									60
61									61
62									62
63									63
64									64
65									65
66									66
67									67
68									68
69									69
70	TOTAL (lines 4 thru 69)		\$ 43,814	\$ 1,476		\$ 1,736	\$ 260	\$ 16,342	70

**Improvement type must be detailed in order for the cost report to be considered complete.

SEE ACCOUNTANTS' COMPILATION REPORT

C. Equipment Depreciation-Excluding Transportation. (See instructions.)

	Category of Equipment	1 Cost	Current Book Depreciation 2	Straight Line Depreciation 3	4 Adjustments	Component Life 5	Accumulated Depreciation 6	
71	Purchased in Prior Years	\$ 446,346	\$ 13,741	\$ 41,109	\$ 27,368	10	\$ 382,432	71
72	Current Year Purchases	8,282	1,472	828	(644)	10	828	72
73	Fully Depreciated Assets	137,995				10	137,994	73
74								74
75	TOTALS	\$ 592,623	\$ 15,213	\$ 41,937	\$ 26,724		\$ 521,254	75

D. Vehicle Depreciation (See instructions.)*

	1 Use	Model, Make and Year 2	Year Acquired 3	4 Cost	Current Book Depreciation 5	Straight Line Depreciation 6	7 Adjustments	Life in Years 8	Accumulated Depreciation 9	
76				\$	\$	\$	\$		\$	76
77										77
78										78
79										79
80	TOTALS			\$	\$	\$	\$		\$	80

E. Summary of Care-Related Assets

	1 Reference	2 Amount	
81	Total Historical Cost (line 3, col.4 + line 70, col.4 + line 75, col.1 + line 80, col.4) + (Pages 12B thru 12I, if applicable)	\$ 3,268,291	81
82	Current Book Depreciation (line 70, col.5 + line 75, col.2 + line 80, col.5) + (Pages 12B thru 12I, if applicable)	\$ 75,924	82
83	Straight Line Depreciation (line 70, col.7 + line 75, col.3 + line 80, col.6) + (Pages 12B thru 12I, if applicable)	\$ 171,932	83 **
84	Adjustments (line 70, col.8 + line 75, col.4 + line 80, col.7) + (Pages 12B thru 12I, if applicable)	\$ 96,008	84
85	Accumulated Depreciation (line 70, col.9 + line 75, col.6 + line 80, col.9) + (Pages 12B thru 12I, if applicable)	\$ 1,265,426	85

F. Depreciable Non-Care Assets Included in General Ledger. (See instructions.)

	1 Description & Year Acquired	2 Cost	Current Book Depreciation 3	Accumulated Depreciation 4	
86		\$	\$	\$	86
87					87
88					88
89					89
90					90
91	TOTALS	\$	\$	\$	91

G. Construction-in-Progress

	Description	Cost	
92		\$	92
93			93
94			94
95		\$	95

* Vehicles used to transport residents to & from day training must be recorded in XI-F, not XI-D.

** This must agree with Schedule V line 30, column 8.

SEE ACCOUNTANTS' COMPILATION REPORT

XII. RENTAL COSTS

A. Building and Fixed Equipment (See instructions.)

1. Name of Party Holding Lease: N/A

2. Does the facility also pay real estate taxes in addition to rental amount shown below on line 7, column 4?

If NO, see instructions.

☐ YES ☐ NO

		1 Year Constructed	2 Number of Beds	3 Original Lease Date	4 Rental Amount	5 Total Years of Lease	6 Total Years Renewal Option*	
3	Original Building:				\$			3
4	Additions							4
5								5
6								6
7	TOTAL				\$			7

**

8. List separately any amortization of lease expense included on page 4, line 34.

This amount was calculated by dividing the total amount to be amortized
by the length of the lease .

9. Option to Buy: ☐ YES ☐ NO Terms: *

B. Equipment-Excluding Transportation and Fixed Equipment. (See instructions.)

15. Is Movable equipment rental included in building rental?

☐ YES ☐ NO

16. Rental Amount for movable equipment: \$ 4,734

Description: See Attached Schedule

(Attach a schedule detailing the breakdown of movable equipment)

C. Vehicle Rental (See instructions.)

	1 Use	2 Model Year and Make	3 Monthly Lease Payment	4 Rental Expense for this Period	
17	<u>Alloc from Preferred Bookkeeping</u>		\$	\$ <u>1,021</u>	17
18	<u>Alloc from SIR Management</u>			<u>665</u>	18
19					19
20					20
21	TOTAL		\$	\$ <u>1,686</u>	21

10. Effective dates of current rental agreement:

Beginning

Ending

11. Rent to be paid in future years under the current rental agreement:

Fiscal Year Ending Annual Rent

12. /2005 \$

13. /2006 \$

14. /2007 \$

* If there is an option to buy the building, please provide complete details on attached schedule.

** This amount plus any amortization of lease expense must agree with page 4, line 34.

SEE ACCOUNTANTS' COMPILATION REPORT

A. TYPE OF TRAINING PROGRAM (If aides are trained in another facility program, attach a schedule listing the facility name, address and cost per aide trained in that facility.)

1. HAVE YOU TRAINED AIDES DURING THIS REPORT PERIOD? <input type="checkbox"/> YES <input checked="" type="checkbox"/> NO If "yes", please complete the remainder of this schedule. If "no", provide an explanation as to why this training was not necessary.	2. CLASSROOM PORTION: IN-HOUSE PROGRAM <input type="checkbox"/> IN OTHER FACILITY <input type="checkbox"/> COMMUNITY COLLEGE <input type="checkbox"/> HOURS PER AIDE _____	3. CLINICAL PORTION: IN-HOUSE PROGRAM <input type="checkbox"/> IN OTHER FACILITY <input type="checkbox"/> HOURS PER AIDE _____
---	---	--

B. EXPENSES

ALLOCATION OF COSTS (d)

		1	2	3	4
		Facility			
		Drop-outs	Completed	Contract	Total
1	Community College Tuition	\$	\$	\$	\$
2	Books and Supplies				
3	Classroom Wages (a)				
4	Clinical Wages (b)				
5	In-House Trainer Wages (c)				
6	Transportation				
7	Contractual Payments				
8	Nurse Aide Competency Tests				
9	TOTALS	\$	\$	\$	\$
10	SUM OF line 9, col. 1 and 2 (e)	\$			

C. CONTRACTUAL INCOME

In the box below record the amount of income your facility received training aides from other facilities.

\$ _____

D. NUMBER OF AIDES TRAINED

COMPLETED	
1. From this facility	
2. From other facilities (f)	
DROP-OUTS	
1. From this facility	
2. From other facilities (f)	
TOTAL TRAINED	

- (a) Include wages paid during the classroom portion of training. Do not include fringe benefits.
 (b) Include wages paid during the clinical portion of training. Do not include fringe benefits.
 (c) For in-house training programs only. Do not include fringe benefits.
 (d) Allocate based on if the aide is from your facility or is being contracted to be trained in your facility. Drop-out costs can only be for costs incurred by your own aides.

- (e) The total amount of Drop-out and Completed Costs for your own aides must agree with Sch. V, line 13, col. 8.
 (f) Attach a schedule of the facility names and addresses of those facilities for which you trained aides.
SEE ACCOUNTANTS' COMPILATION REPORT

XIV. SPECIAL SERVICES (Direct Cost) (See instructions.)

		1	2	3	4	5	6	7	8	
	Service	Schedule V Line & Column Reference	Staff		Outside Practitioner (other than consultant)		Supplies (Actual or Allocated)	Total Units (Column 2 + 4)	Total Cost (Col. 3 + 5 + 6)	
			Units of Service	Cost	Units	Cost				
1	Licensed Occupational Therapist	39 - 03	hrs	\$		\$ 32,582	\$		\$ 32,582	1
2	Licensed Speech and Language Development Therapist	39 - 03	hrs			247			247	2
3	Licensed Recreational Therapist		hrs							3
4	Licensed Physical Therapist	39 - 03	hrs			40,090			40,090	4
5	Physician Care		visits							5
6	Dental Care		visits							6
7	Work Related Program		hrs							7
8	Habilitation		hrs							8
9	Pharmacy	39 - 02	# of prescrpts				28,698		28,698	9
	Psychological Services (Evaluation and Diagnosis/ Behavior Modification)		hrs							
10	Academic Education		hrs							10
11	Exceptional Care Program									11
12										12
13	Other (specify): See Supplemental						4,200		4,200	13
14	TOTAL			\$		\$ 72,919	\$ 32,898		\$ 105,817	14

NOTE: This schedule should include fees (other than consultant fees) paid to licensed practitioners. Consultant fees should be detailed on Schedule XVIII-B. Salaries of unlicensed practitioners, such as nurse aides, who help with the above activities should not be listed on this schedule.

SEE ACCOUNTANTS' COMPILATION REPORT

STATE OF ILLINOIS

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Facility Name & ID Number Highland Park Health Care

0032854

Report Period Beginning: 01/01/04

Ending:

12/31/04

XV. BALANCE SHEET - Unrestricted Operating Fund.

As of 12/31/04

(last day of reporting year)

This report must be completed even if financial statements are attached.

		1 Operating	2 After Consolidation*	
	A. Current Assets			
1	Cash on Hand and in Banks	\$ 26,024	\$ 30,422	1
2	Cash-Patient Deposits	36,625	36,625	2
3	Accounts & Short-Term Notes Receivable-Patients (less allowance)	572,428	572,428	3
4	Supply Inventory (priced at)			4
5	Short-Term Investments			5
6	Prepaid Insurance	12,655	12,655	6
7	Other Prepaid Expenses	6,471	6,471	7
8	Accounts Receivable (owners or related parties)			8
9	Other(specify): See Attached Schedule			9
10	TOTAL Current Assets (sum of lines 1 thru 9)	\$ 654,203	\$ 658,601	10
	B. Long-Term Assets			
11	Long-Term Notes Receivable			11
12	Long-Term Investments			12
13	Land		95,000	13
14	Buildings, at Historical Cost		1,915,000	14
15	Leasehold Improvements, at Historical Cost	380,768	380,768	15
16	Equipment, at Historical Cost	547,196	737,196	16
17	Accumulated Depreciation (book methods)	(613,207)	(1,255,358)	17
18	Deferred Charges			18
19	Organization & Pre-Operating Costs			19
20	Accumulated Amortization - Organization & Pre-Operating Costs			20
21	Restricted Funds			21
22	Other Long-Term Assets (specify):			22
23	Other(specify): See Attached Schedule		3,100	23
24	TOTAL Long-Term Assets (sum of lines 11 thru 23)	\$ 314,757	\$ 1,875,706	24
25	TOTAL ASSETS (sum of lines 10 and 24)	\$ 968,960	\$ 2,534,307	25

		1 Operating	2 After Consolidation*	
	C. Current Liabilities			
26	Accounts Payable	\$ 71,413	\$ 71,413	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits	36,520	36,520	28
29	Short-Term Notes Payable	380,000	380,000	29
30	Accrued Salaries Payable	102,237	102,237	30
31	Accrued Taxes Payable (excluding real estate taxes)	3,418	3,418	31
32	Accrued Real Estate Taxes(Sch.IX-B)	46,200	46,200	32
33	Accrued Interest Payable	430	5,094	33
34	Deferred Compensation			34
35	Federal and State Income Taxes	3,700	3,700	35
	Other Current Liabilities(specify):			
36	See Attached Schedule			36
37				37
38	TOTAL Current Liabilities (sum of lines 26 thru 37)	\$ 643,918	\$ 648,582	38
	D. Long-Term Liabilities			
39	Long-Term Notes Payable			39
40	Mortgage Payable		1,881,464	40
41	Bonds Payable			41
42	Deferred Compensation			42
	Other Long-Term Liabilities(specify):			
43	See Attached Schedule			43
44				44
45	TOTAL Long-Term Liabilities (sum of lines 39 thru 44)	\$	\$ 1,881,464	45
46	TOTAL LIABILITIES (sum of lines 38 and 45)	\$ 643,918	\$ 2,530,046	46
47	TOTAL EQUITY (page 18, line 24)	\$ 325,042	\$ 4,261	47
48	TOTAL LIABILITIES AND EQUITY (sum of lines 46 and 47)	\$ 968,960	\$ 2,534,307	48

SEE ACCOUNTANTS' COMPILATION REPORT

*(See instructions.)

XVI. STATEMENT OF CHANGES IN EQUITY

		1 Total	
1	Balance at Beginning of Year, as Previously Reported	\$ 253,025	1
2	Restatements (describe):		2
3			3
4			4
5			5
6	Balance at Beginning of Year, as Restated (sum of lines 1-5)	\$ 253,025	6
	A. Additions (deductions):		
7	NET Income (Loss) (from page 19, line 43)	72,017	7
8	Aquisitions of Pooled Companies		8
9	Proceeds from Sale of Stock		9
10	Stock Options Exercised		10
11	Contributions and Grants		11
12	Expenditures for Specific Purposes		12
13	Dividends Paid or Other Distributions to Owners	()	13
14	Donated Property, Plant, and Equipment		14
15	Other (describe)		15
16	Other (describe)		16
17	TOTAL Additions (deductions) (sum of lines 7-16)	\$ 72,017	17
	B. Transfers (Itemize):		
18			18
19			19
20			20
21			21
22			22
23	TOTAL Transfers (sum of lines 18-22)	\$	23
24	BALANCE AT END OF YEAR (sum of lines 6 + 17 + 23)	\$ 325,042	24 *

* This must agree with page 17, line 47.

SEE ACCOUNTANTS' COMPILATION REPORT

STATE OF ILLINOIS

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Facility Name & ID Number Highland Park Health Care

0032854

Report Period Beginning: 01/01/04

Ending: 12/31/04

VII. INCOME STATEMENT (attach any explanatory footnotes necessary to reconcile this schedule to Schedules V and VI.) All required classifications of revenue and expense must be provided on this form, even if financial statements are attached.

Note: This schedule should show gross revenue and expenses. Do not net revenue against expense.

	Revenue	Amount	
	A. Inpatient Care		
1	Gross Revenue -- All Levels of Care	\$ 3,010,788	1
2	Discounts and Allowances for all Levels	11,439	2
3	SUBTOTAL Inpatient Care (line 1 minus line 2)	\$ 3,022,227	3
	B. Ancillary Revenue		
4	Day Care		4
5	Other Care for Outpatients		5
6	Therapy	212,580	6
7	Oxygen		7
8	SUBTOTAL Ancillary Revenue (lines 4 thru 7)	\$ 212,580	8
	C. Other Operating Revenue		
9	Payments for Education		9
10	Other Government Grants		10
11	Nurses Aide Training Reimbursements		11
12	Gift and Coffee Shop		12
13	Barber and Beauty Care		13
14	Non-Patient Meals		14
15	Telephone, Television and Radio		15
16	Rental of Facility Space		16
17	Sale of Drugs	33,430	17
18	Sale of Supplies to Non-Patients		18
19	Laboratory	2,075	19
20	Radiology and X-Ray	2,512	20
21	Other Medical Services	1,276	21
22	Laundry		22
23	SUBTOTAL Other Operating Revenue (lines 9 thru 22)	\$ 39,293	23
	D. Non-Operating Revenue		
24	Contributions		24
25	Interest and Other Investment Income***		25
26	SUBTOTAL Non-Operating Revenue (lines 24 and 25)	\$	26
	E. Other Revenue (specify):****		
27	Settlement Income (Insurance, Legal, Etc.)		27
28	See Supplemental Schedule	230	28
28a			28a
29	SUBTOTAL Other Revenue (lines 27, 28 and 28a)	\$ 230	29
30	TOTAL REVENUE (sum of lines 3, 8, 23, 26 and 29)	\$ 3,274,330	30

	Expenses	Amount	
	A. Operating Expenses		
31	General Services	665,702	31
32	Health Care	1,463,033	32
33	General Administration	606,664	33
	B. Capital Expense		
34	Ownership	308,941	34
	C. Ancillary Expense		
35	Special Cost Centers	105,817	35
36	Provider Participation Fee	52,156	36
	D. Other Expenses (specify):		
37			37
38			38
39			39
40	TOTAL EXPENSES (sum of lines 31 thru 39)*	\$ 3,202,313	40
41	Income before Income Taxes (line 30 minus line 40)**	72,017	41
42	Income Taxes		42
43	NET INCOME OR LOSS FOR THE YEAR (line 41 minus line 42)	\$ 72,017	43

* This must agree with page 4, line 45, column 4.

** Does this agree with taxable income (loss) per Federal Income Tax Return? Cash Basis If not, please attach a reconciliation.

*** See the instructions. If this total amount has not been offset against interest expense on Schedule V, line 32, please include a detailed explanation. SEE ACCOUNTANTS' COMPILATION REPORT

****Provide a detailed breakdown of "Other Revenue" on an attached sheet.

Facility Name & ID Number Highland Park Health Care

0032854

Report Period Beginning: 01/01/04

Ending:

12/31/04

XVIII. A. STAFFING AND SALARY COSTS (Please report each line separately.)

(This schedule must cover the entire reporting period.)

		1	2**	3	4	
		# of Hrs. Actually Worked	# of Hrs. Paid and Accrued	Reporting Period Total Salaries, Wages	Average Hourly Wage	
1	Director of Nursing	1,898	2,091	\$ 64,868	\$ 31.02	1
2	Assistant Director of Nursing	1,140	1,265	32,125	25.40	2
3	Registered Nurses	12,654	13,396	351,112	26.21	3
4	Licensed Practical Nurses	2,458	2,615	57,135	21.85	4
5	Nurse Aides & Orderlies	43,255	45,893	575,664	12.54	5
6	Nurse Aide Trainees					6
7	Licensed Therapist					7
8	Rehab/Therapy Aides	6,905	7,325	92,264	12.60	8
9	Activity Director	1,419	1,560	22,542	14.45	9
10	Activity Assistants	3,758	4,189	41,460	9.90	10
11	Social Service Workers	1,853	1,987	25,302	12.73	11
12	Dietician					12
13	Food Service Supervisor	1,987	2,091	28,923	13.83	13
14	Head Cook	3,355	3,511	26,786	7.63	14
15	Cook Helpers/Assistants	12,629	13,267	104,172	7.85	15
16	Dishwashers					16
17	Maintenance Workers	1,811	2,091	32,314	15.45	17
18	Housekeepers	9,003	10,226	84,531	8.27	18
19	Laundry	5,957	6,429	48,154	7.49	19
20	Administrator	1,699	1,933	57,002	29.49	20
21	Assistant Administrator					21
22	Other Administrative					22
23	Office Manager					23
24	Clerical	5,283	5,695	65,171	11.44	24
25	Vocational Instruction					25
26	Academic Instruction					26
27	Medical Director					27
28	Qualified MR Prof. (QMRP)					28
29	Resident Services Coordinator					29
30	Habilitation Aides (DD Homes)					30
31	Medical Records	3,417	3,642	51,144	14.04	31
32	Other Health Care(specify)					32
33	Other(specify) See Supplemental					33
34	TOTAL (lines 1 - 33)	120,481	129,206	\$ 1,760,669 *	\$ 13.63	34

* This total must agree with page 4, column 1, line 45.

** See instructions.

B. CONSULTANT SERVICES

		1	2	3	
		Number of Hrs. Paid & Accrued	Total Consultant Cost for Reporting Period	Schedule V Line & Column Reference	
35	Dietary Consultant	monthly	\$ 7,800	01-03	35
36	Medical Director	monthly	3,600	09-03	36
37	Medical Records Consultant	monthly	4,128	10-03	37
38	Nurse Consultant	monthly	3,600	10-03	38
39	Pharmacist Consultant	monthly	3,944	10-03	39
40	Physical Therapy Consultant	17	941	10a-03	40
41	Occupational Therapy Consultant	13	727	10a-03	41
42	Respiratory Therapy Consultant				42
43	Speech Therapy Consultant				43
44	Activity Consultant	34	1,759	11-03	44
45	Social Service Consultant	42	2,158	12-03	45
46	Other(specify)				46
47					47
48					48
49	TOTAL (lines 35 - 48)	106	\$ 28,657		49

C. CONTRACT NURSES

		1	2	3	
		Number of Hrs. Paid & Accrued	Total Contract Wages	Schedule V Line & Column Reference	
50	Registered Nurses	799	\$ 39,448	10-03	50
51	Licensed Practical Nurses				51
52	Nurse Aides	1,284	32,104	10-03	52
53	TOTAL (lines 50 - 52)	2,083	\$ 71,552		53

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Highland Park Health Care

0032854

Report Period Beginning: 01/01/04

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XIX. SUPPORT SCHEDULES

A. Administrative Salaries			Ownership		D. Employee Benefits and Payroll Taxes			F. Dues, Fees, Subscriptions and Promotions	
Name	Function	%	Amount	Description	Amount	Description	Amount		
Thomas Parisi (thru 9/14/04)	Administrator	0	\$ 45,599	Workers' Compensation Insurance	\$ 26,190	IDPH License Fee	\$ 687		
Arleen Menchavez-Siap (eff. 10/20/04)	Administrator	0	11,402	Unemployment Compensation Insurance	8,186	Advertising: Employee Recruitment	6,261		
				FICA Taxes	129,435	Health Care Worker Background Check (Indicate # of checks performed 27)	191		
				Employee Health Insurance	37,464	Advertising & Promotion	3,349		
				Employee Meals	24,870	Dues & Subscriptions	3,636		
				Illinois Municipal Retirement Fund (IMRF)*		Licenses & Permits	256		
				401K Matching Contribution	4,685	Yellow Page Advertising	13,464		
				Union Health & Welfare	44,894	Alloc from Preferred Bookkeeping	124		
				Other Employee Benefits	2,713	See Supplemental Schedule	95		
						Less: Public Relations Expense (
						Non-allowable advertising	(3,349)		
						Yellow page advertising	(13,464)		
TOTAL (agree to Schedule V, line 17, col. 1) (List each licensed administrator separately.)			\$ 57,001			TOTAL (agree to Sch. V, line 20, col. 8)	\$ 11,250		
B. Administrative - Other				TOTAL (agree to Schedule V, line 22, col.8)					
Description			Amount						
Extended Care Management Owners Council			\$ 4,320						
TOTAL (agree to Schedule V, line 17, col. 3) (Attach a copy of any management service agreement)			\$ 4,320	E. Schedule of Non-Cash Compensation Paid to Owners or Employees		G. Schedule of Travel and Seminar**			
C. Professional Services				Description		Line #	Amount		
Vendor/Payee	Type	Amount							
Frost, Ruttenberg & Rothblatt	Accounting	\$ 14,095							
Preferred Bookkeeping	Accounting	27,300							
Preferred Bookkeeping	Bookkeeping	34,200							
Preferred Bookkeeping	Computer Support	2,280							
Personnel Planners	Unemployment Consultant	511							
ICS Solutions	Computer Services	209							
LTC Solutions	Computer Services	1,320							
Scott Forrest Stern & Assoc.	Legal (adjusted page 5)	85							
Michael Best & Freidrich	Legal (adjusted page 5)	1,425							
TOTAL (agree to Schedule V, line 19, column 3) (If total legal fees exceed \$2500 attach copy of invoices.)		\$ 81,425		TOTAL			\$		

* Attach copy of IMRF notifications
SEE ACCOUNTANTS' COMPILATION REPORT

**See instructions.

XIX-H. SUPPORT SCHEDULE - DEFERRED MAINTENANCE COSTS (which have been included in Sch. V, line 6, col. 3).
(See instructions.)

1		2	3	4	5	6	7	8	9	10	11	12	13
	Improvement Type	Month & Year Improvement Was Made	Total Cost	Useful Life	Amount of Expense Amortized Per Year								
					FY2001	FY2002	FY2003	FY2004	FY2005	FY2006	FY2007	FY2008	FY2009
1	N/A		\$		\$	\$	\$	\$	\$	\$	\$	\$	\$
2													
3													
4													
5													
6													
7													
8													
9													
10													
11													
12													
13													
14													
15													
16													
17													
18													
19													
20	TOTALS		\$		\$	\$	\$	\$	\$	\$	\$	\$	\$

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Highland Park Health Care

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XX. GENERAL INFORMATION:

- (1) Are nursing employees (RN,LPN,NA) represented by a union? Yes
- (2) Are there any dues to nursing home associations included on the cost report? Yes
If YES, give association name and amount. Illinois Council on Long Term Care \$4,386
- (3) Did the nursing home make political contributions or payments to a political action organization? Yes If YES, have these costs been properly adjusted out of the cost report? Yes
- (4) Does the bed capacity of the building differ from the number of beds licensed at the end of the fiscal year? No If YES, what is the capacity? _____
- (5) Have you properly capitalized all major repairs and equipment purchases? Yes
What was the average life used for new equipment added during this period? 10 yrs
- (6) Indicate the total amount of both disposable and non-disposable diaper expense and the location of this expense on Sch. V. \$ 4,451 Line 10
- (7) Have all costs reported on this form been determined using accounting procedures consistent with prior reports? Yes If NO, attach a complete explanation.
- (8) Are you presently operating under a sale and leaseback arrangement? No
If YES, give effective date of lease. _____
- (9) Are you presently operating under a sublease agreement? _____ YES X NO
- (10) Was this home previously operated by a related party (as is defined in the instructions for Schedule VII)? YES _____ NO X If YES, please indicate name of the facility, IDPH license number of this related party and the date the present owners took over.

- (11) Indicate the amount of the Provider Participation Fees paid and accrued to the Department of Public Aid during this cost report period. \$ 52,156
This amount is to be recorded on line 42 of Schedule V.
- (12) Are there any salary costs which have been allocated to more than one line on Schedule V for an individual employee? No If YES, attach an explanation of the allocation.

SEE ACCOUNTANTS' COMPILATION REPORT

- (13) Have costs for all supplies and services which are of the type that can be billed to the Department of Public Aid, in addition to the daily rate, been properly classified in the Ancillary Section of Schedule V? Yes
- (14) Is a portion of the building used for any function other than long term care services for the patient census listed on page 2, Section B? No For example, is a portion of the building used for rental, a pharmacy, day care, etc.) If YES, attach a schedule which explains how all related costs were allocated to these functions.
- (15) Indicate the cost of employee meals that has been reclassified to employee benefits on Schedule V. \$ 24,870 Has any meal income been offset against related costs? N/A Indicate the amount. \$ _____
- (16) Travel and Transportation
a. Are there costs included for out-of-state travel? No
If YES, attach a complete explanation.
b. Do you have a separate contract with the Department to provide medical transportation for residents? No If YES, please indicate the amount of income earned from such a program during this reporting period. \$ _____
c. What percent of all travel expense relates to transportation of nurses and patients? None
d. Have vehicle usage logs been maintained? No
e. Are all vehicles stored at the nursing home during the night and all other times when not in use? Yes
f. Has the cost for commuting or other personal use of autos been adjusted out of the cost report? N/A
g. Does the facility transport residents to and from day training? No
Indicate the amount of income earned from providing such transportation during this reporting period. \$ _____
- (17) Has an audit been performed by an independent certified public accounting firm? No
Firm Name: _____ The instructions for the cost report require that a copy of this audit be included with the cost report. Has this copy been attached? _____ If no, please explain. _____
- (18) Have all costs which do not relate to the provision of long term care been adjusted out of Schedule V? Yes
- (19) If total legal fees are in excess of \$2500, have legal invoices and a summary of services performed been attached to this cost report? N/A
Attach invoices and a summary of services for all architect and appraisal fees.